(2009) 07 P&H CK 0079

In the Punjab And Haryana At Chandigarh

M.P. Singh APPELLANT

Vs

Income Tax Officer RESPONDENT

Date of Decision : 22-07-2009

Acts Referred:
Income Tax Act, 1961 — Section 260A

Citation : (2010) 323 ITR 237

Hon'ble Judges : Daya Chaudhary, J;A.K. Goel, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Adarsh Kumar Goel, J.—The assessee has preferred this appeal u/s 260A of the Income Tax Act, 1961 (for short, "the Act") against the order dated June 13, 2008, passed by the Income Tax Appellate Tribunal, Delhi Bench "A", New Delhi, in I.T.A. No. 1419/DEL/04 for the assessment year 2000-01, proposing to raise the following substantial questions of law:

1. Whether the order passed by the Income Tax Appellate Tribunal is perverse or not as the Tribunal has not appreciated the evidence produced by the appellant to show that the appellant had 20 acres of land and he cultivated safeda trees on the land which were sold by him and the agriculture income of Rs. 5 lakhs was shown;

2. Whether the order passed by the Income Tax Appellate Tribunal is sustainable in view of the fact that the same is based on surmises and conjectures?

3. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was justified in law in upholding the order of the Commissioner of Income Tax (Appeals) that the assessee has not been able to establish and prove that the assessee has actually sold safeda trees worth Rs. 5 lakhs in the year under consideration especially when the assessee is having more than 12 acres land on which no crop was cultivated except cultivation of safeda trees, produced photographs of safeda trees, produced some of the

prominent villagers, namely, Sh. Jasi Ram, Sh. Balak Ram and Others who had categorically stated that they knew Mahipal Singh from childhood and he had sold some 3-4 years back safeda trees and even ignored the inquiries report made by the Income Tax Department as well as report of the patwari (Govt, agency) which confirmed the assessee''s submission?

2. The assessee claimed agriculture income from sale of safeda trees and produced documentary evidence in respect thereof. The Assessing Officer did not believe the evidence of the assessee for various reasons mentioned in paragraph No. 4 of the impugned order. This view was affirmed by the Commissioner of Income Tax (Appeals). The bills relied upon by the assessee were held to be not genuine for the reasons reproduced in paragraph No. 7 of the impugned judgment of the Tribunal. The Tribunal has upheld the finding of the Assessing Officer and the Commissioner of Income Tax (Appeals) for detailed reasons given in paragraphs Nos. 13, 14 and 16 of the judgment.

3. After perusal of the orders of the Assessing Officer, the Commissioner of Income Tax (Appeals) and the Tribunal, we are unable to hold that the concurrent findings are perverse so as to call for interference. The questions proposed cannot be held to be substantial questions of law.

4. The appeal is dismissed.