

Gifts: Ujagar Singh Oberoi case

"...Those donors not only confirm having given the gifts by filing the affidavits in order to prove their credit worthiness. They had even submitted their income tax return as well. The finding of fact is arrived at by C.I.T.(A) which is confirmed by I.T.A.T. as well that the identity and credit worthiness of these persons has been established and it is also established that there are close friends/relations of the assessee. These are pure findings of fact. No substantial question of law arises."