

IN THE HIGH COURT OF DELHI AT NEW DELHI

04.09.2009

Present: Ms.Prem Lata Bansal, Advocate with Mr. Paras Chaudhary, Advocate and Ms. Anshul Sharma, Advocate for the appellant.

Mr. Salil Kapoor , Advocate for the respondent.

ITA No.621/2009 UJJAGAR SINGH OBEROI

Certain gifts and donations were given to the assessee by the persons closely known to him. He had provided the particulars of those persons who are resident of either U.S.A. or U.K. Total gifts/donations seven in number amounted to Rs.16,38,539/- only which would be much negligible in terms of U.S. dollars or sterling. 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.

Dismissed.

**A.K.SIKRI, J
VALMIKI J.MEHTA, J
September 04, 2009**