

Analysis

In the case of Smt. Kusum Lata ThakralAppellant Versus

Commissioner of Income Tax, Aayakar Bhawan, and Respondent Hon'ble P&H high Court has held that question whether denial of opportunity of cross examination result in violation of natural justice depends upon the facts of each case. And hence it can not be said that every where when principal of natural justice has been denied the assessment is vitiated.

Their lordship have further held that object of cross examination is to test the veracity of version given in C.O. However for the purpose of verifying the genuineness of gift the only thing which is relevant is that the natural love and affection and if the same is lacking then gifts are not gifts rather cash credits