

In Sun Rider:

“..However, as far as other two agents are concerned to whom commission was paid, the Tribunal has noted that the documents in the form of income tax returns, PAN, copy of the distributors application form, appointment letter as distributor, details of goods sold as well as commission received have been furnished. The commission was paid by accounts payee cheques. These two persons even filed their confirmation with all the supporting evidence to justify the claims of expenditure and genuineness of transaction

We are, therefore, of the opinion that these are the findings of fact recorded on the basis of evidence produced before the Authority below. No substantial question of law arises for our consideration. This appeal is accordingly dismissed.”