

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

ITA No. 547 of 2009 (O&M)

Date of decision: November 12, 2009

Jasbir Singh

...Appellant

Versus

Commissioner of Income Tax, Aayakar Bhawan, Patiala.

...Respondent

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE GURDEV SINGH**

Present: Mr. S.K. Mukhi, Advocate, for the appellant.

ORDER

1. This appeal has been preferred by the assessee under Section 260A of Income Tax Act, 1961 (for short, "the Act") against the order passed by Income Tax Appellate Tribunal, Bench 'B' Chandigarh in ITA No. 108/Chandi/2008 dated 31.12.2008, proposing to raise the following substantial questions of law:-

“(i) Whether on the facts and circumstances, evidences on record and established principles of law the ITAT was justified in confirming the orders of the authorities below in finalizing the assessment u/s 144 of the Income Tax Act, 1961 without conforming to the proviso to Section 144 (1) of the Income Tax Act, 1961?

(ii) Whether on the facts and circumstances, evidences on

record and established principles of law the ITAT was justified in confirming the orders of the authorities below in treating the deposits in banks out of various known/declared sources being that of agricultural income, interest income and advance from sale of agricultural land duly evidenced by various evidences, so that so the orders of the ITAT are perverse ?

iii) Whether on the facts, circumstances and evidence on record and established principles of law the ITAT was justified in confirming the orders of the authorities below in treating the declared income of son who being of age of majority and duly assessed individually as unexplained income of appellant from unknown sources which leads to double taxation being unwarranted ?

iv) Whether the order of the Tribunal is perverse and against the provisions of law”

2. The assessee filed return in pursuance of notice under Section 142 (1) declaring nil income, apart from non-taxable income from agricultural. The Assessing Officer found investments in banks and deposits in the name of the son of the assessee and treating the said amount as unexplained income, additions were made, under Section 144. CIT (A) and the Tribunal upheld the assessment.

3. We have heard learned counsel for the appellant.

4. As regards question (i), attention of the learned counsel for the appellant was drawn to second proviso to Section 144. Notice under Section 142 having been served upon the assessee, there was no error in making assessment under Section 144. The question raised cannot be held to be

substantial question of law.

5. As regards questions (ii) to (iv), we have perused the findings concurrently recorded by the three authorities. The said findings are based on appreciation of evidence. Argument advanced by the learned counsel for the appellant that the authorities did not appreciate the evidence correctly is not enough to hold that substantial question law arises.

6. The appeal is dismissed.

(ADARSH KUMAR GOEL)
JUDGE

November 12, 2009
prem

(GURDEV SINGH)
JUDGE