ITA-82-2016

(M/S TULSI CONSTRUCTION BHOPAL Vs ***COMMISSIONER OF INCOME TAX)***

09-09-2016

Mr. A.P. Shrivastava, learned counsel for the appellant.

Appeal is admitted on the following substantial questions of law:

"a. Whether, on facts and in circumstances of the case the Tribunal was justified in holding that necessary condition under Section 153-C is satisfied even though no addition was made on the basis of satisfaction recorded by the assessing officer but, addition was made on the basis of income which was already disclosed in the return of income i.e. deduction under Section 80IB (10) of the Act claimed by the appellant in his income tax return.

b. Whether, on facts and in circumstances of the case the Tribunal was justified in holding that necessary condition under Section 153C is satisfied even though assessment was not framed on the basis of evidence found as a result of search."

On payment of P.F. within six working days, let notice be issued to the respondent by ordinary as well as RAD mode, returnable in four weeks.

Case be listed after four weeks.

(RAJENDRA MENON)	**(SUSHIL KUMAR PALO)**
ACTING CHIEF JUSTICE	**JUDGE**