

Satyendra Kumar @ Satyendra Kumar Singh

Miscellaneous Appeal No.222 of 2011

FORUM

Patna High Court

ORDER DATE

05 Oct 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The investment made on behalf of the sons in the company was not disclosed in the returns of the assessee. Only on the return filed pursuant to the search, the disclosure was made regarding the floating of the company with the assessee, his wife and mother as partners. This led to the discovery of the investment made in the name of his sons, hence, the assessee having accepted this in the reply submitted to the assessing officer pursuant to the notice issued under Section 132, it is relatable to the search and the addition is proper. The investment of Rs. 50,000/- in the name of HUF was deleted by the first appellate authority. 11. The education expenses also stood confirmed by the assessee. The Tribunal found that the information regarding assessee's son pursuing his education in Scindia School was discovered as a result of search. It is pursuant to that a requisition was made from the school and the entire expenses were detected for the four assessment years; of which two stood explained. The assessee was not able to substantiate the source of income as put forth detected in the other two years; allegedly by way of income from a HUF, the returns of which were not filed in the relevant assessment year and a gift, which was just a bland statement without any substantiation. 12. We find that the additions made were as a result of the material recovered and the admissions made pursuant to the search directly relatable to the search. On the above finding it has to be found that no question of law arises from the impugned order of the Tribunal and the finding on facts of the Assessing Officer, affirmed by the first Appellate Authority and the Tribunal are unassailable in the present appeal. 13. The appeal would stand rejected.

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