

Santosh Kumar Jha

Miscellaneous Appeal No.507 of 2015

FORUM

Patna High Court

ORDER DATE

16 Feb 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Hence, as held by the Tribunal, the assessee cannot wriggle out of the liability unless the purchases and the money spent on relief material is substantiated, failing which the assessee would have to be taxed for the entire money's received in the accounts. 9. We do not think that there is any reason to keep the matter pending till the suit is disposed off. As has been rightly noticed by the Tribunal, neither would the findings of the Assessment Officer have a bearing on the disposal of the suit nor would the findings in the suit have a bearing on the assessment to be carried out. The assessee has not produced any material before the Assessing Officer to substantiate the purchases made by him, from the amounts disbursed by the State Government for the purpose of providing flood relief. The Tribunal has categorically noticed that no evidence was led by the assessee before the Assessing Officer. 10. A contention was raised based on Section 50 of the Disaster Management Act, 2005, but no certificate of utilization was produced by the assessee. The supply of relief material was the responsibility of the Corporation and if at all, the utilization certificate is obtained, it can only be by the Corporation. The assessee had no privity of contract either with the State or the Corporation to supply relief material and there is no question of a utilization certificate issued under the Disaster Management Act coming to the rescue of the assessee. 11. We find absolutely no question of law arising in the case and the question framed is one on facts and not on law. The appeal against the order of the Tribunal, in the second appeal filed by the assessee, would stand rejected. 12. Ordered accordingly.

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