

DAR No.991/17
Mukhtiyar Singh Vs. Police Singh

02.06.2026

Present : Mr. Manoj Rai, Ld. Counsel for claimant.
None for respondents no. 1 and 2.
Mr. Garud MV, Ld. Counsel for respondent
no.3/Insurance Company.

An application for summoning of Income Tax Officer is filed by Ld. Counsel for respondent no. 3. Copy is supplied.

Application is opposed on the ground that the case is at the stage of final argument and no permission has been sought by the respondent no. 3 for re-opening of evidence.

Ld. Counsel for respondent no. 3 submits that the deceased was receiving certain payments from abroad and the same has to be in the knowledge of Income Tax Department.

It is averred that to justify the income of the deceased, evidence of the Income Tax Officer is required to be recorded.

Arguments on the application are heard and record is perused.

It has been submitted that the payments received by the deceased from abroad are reflected in the bank account statement proved as Ex. PW-2/1.

It was way back on 11.08.2023 that testimony of the official from ICICI Bank was recorded who proved the bank account statement.

Case is at the stage of final arguments. As such, the application for summoning of witness has filed belatedly and without seeking permission to lead evidence.

It is not the case of respondent no. 3 that the bank account statement Ex.PW-2/1 is forged and fabricated. It is not in dispute that the amounts were received by the deceased, though from abroad.

This Tribunal is not required to give a finding on whether the payment was received as per Income Tax Rules.

The Tribunal need not seek justification for receiving of payment. It only needs to determine if payments were received.

The fact that payments were received are evident from bank account statement.

For the above reasons, the application of the respondent no. 3 for summoning of witness is hereby dismissed.

At the request of Ld. Counsel for respondent no. 3, matter is adjourned for filing of written submissions in the prescribed format and for final arguments on 21.08.2026.

(Shirish Aggarwal)
Judge/ PO, MACT-01
New Delhi, 02.06.2026