

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**  
**CIVIL APPEAL NO. 1246 OF 2020**  
**(Arising out of SLP (C) No. 24536 of 2016)**

**E. UMMER BAVA**

**Appellant(s)**

**VERSUS**

**COMMISSIONER OF INCOME TAX, KOZHIKODE**

**Respondent(s)**

**O R D E R**

Having heard learned counsel for both the parties and having perused the affidavit dated 15.03.2011 of Shri E. Hamza Bava and in particular, paragraph 3 thereof, we are of the view that Rs.35 lakhs that was sent by demand drafts by him to his brother, the assessee before us, as gifts in 2004 and 2005 are genuine, creditworthiness of Shri E. Hamza Bava not being in dispute.

This being the case, we set aside the judgment of the Kerala High Court dated 20.05.2016 and delete the addition of this sum for the assessment year concerned.

The appeal is allowed in the aforesaid terms.

....., J.  
[ ROHINTON FALI NARIMAN ]

....., J.  
[ S. RAVINDRA BHAT ]

New Delhi;  
February 07, 2020.

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No. 24536/2016

(Arising out of impugned final judgment and order dated 20-05-2016 in ITA No. 153/2013 passed by the High Court of Kerala at Ernakulam)

E. UMMER BAVA

Petitioner(s)

VERSUS

COMMISSIONER OF INCOME TAX KOZHIKODE

Respondent(s)

Date : 07-02-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

For Petitioner(s)

Mr. Shyam Diwan, Sr. Adv.  
Mr. Zulfiker Ali P. S., AOR  
Mr. Faisal M. Aboobacker, Adv.  
Ms. Lakshmi Sree Puthenpurackal, Adv.

For Respondent(s)

Mr. Sanjay Jain, ASG.  
Mr. Ashok Panigrahi, Adv.  
Mr. Annirudh Bhakru, Adv.  
Mr. S. Vinay Ratnakar, Adv.  
Mr. Anmol Tayal, Adv.  
Mrs. Anil Katiyar, AOR  
Mr. Arkaj Kumar, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeal is allowed in terms of the signed order.

(NIDHI AHUJA)  
AR-cum-PS

(NISHA TRIPATHI)  
BRANCH OFFICER

[Signed order is placed on the file.]