

Commissioner of Income Tax Vs. Bhagwan Dass Ramji Dass.

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Court : Punjab and Haryana

Decided On : Apr-27-1983

Reported in : (1983)35CTR(P&H)421

Appeal No. : I.T. Case No. 1 of 1977

Appellant : Commissioner of Income Tax

Respondent : Bhagwan Dass Ramji Dass.

Judgement :

1. JUDGMENT : Prem Chand Jain, J. - This order of ours would dispose of this and IT Case No. 2 of 1977, as common question of law and fact arises in both these cases.

2. An application u/s 256 (1) of the IT Act, 1961 (hereinafter referred to as the Act), was filed by the CIT before the Tribunal, for referring the following questions to this court for decision :

"(1) Whether, on the facts and in the circumstances of the case, the Tribunal was justified in law in deleting the addition of Rs. 15,032 made in the arhat account ?

(2) Whether, under the Punjab Agrl. Produce Markets (General) Rules, 1962 there is any obligation on the part of the arhtias to incur the incidental charges enumerated in bye law No. 28 notified by the State Agrl. Marketing Board under Notification No. AMB-I dt. 9-8-1963 ?

(3) Whether, the Appellate Tribunal has considered admissible and relevant evidence in coming to the finding that any extra amounts stated to have been paid to the labourers relating to the incidental charges, were borne by the arhtia without being reimbursed by the farmers ?

(4) Whether, on the facts and in the circumstances of the case, the sum of Rs. 2,287 representing dharmada instituted assessee's income liable to tax in the asst. yr. 1971-72 ?"

3. The Tribunal, on consideration of the entire matter, referred only Question No. 4 and declined to refer Questions No. 1 to 3 for our decision.

4. Dissatisfied from the aforesaid order of the Tribunal, the present petition has been filed u/s 256(2) of the Act, for referring Questions No. 1 to 3 for our decision.

5. We have heard the ld. counsel for the parties and find that no case has been made out for the issuance of a mandamus to the questions for our decision. The Tribunal on

appraisal of the entire evidence on the record has held that there was no evidence on the record on the basis of which it could be held that the assessee had received some extra money from the Zamindars and that it was that money which was disbursed to the creditors. This finding, no referable question arises.

6. Consequently, both these cases are dismissed, but without there being any order as to costs.

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