



IN THE HIGH COURT OF DELHI

ITRs No.48-49/80

Date of Decision: 23rd October, 2000

Commissioner of Income-tax,
Delhi-IIIPetitioner

through: Mr.R.C.Pandey with
Ms.Prem Lata Bansal, Advocates

Versus

Shri Pratap Chand (HUF)Respondent

through:None

AND

Shri Pratap Chand (HUF)Petitioner

through: None

Versus

The Commissioner of Income-tax
Delhi-IIIRespondent

through: Mr.R.C.Pandey with
Ms.Prem Lata Bansal, Advocates

CORAM:

THE HON'BLE MR.JUSTICE ARIJIT PASAYAT, CHIEF JUSTICE

THE HON'BLE MR.JUSTICE D.K. JAIN

1. Whether reporters of local papers may be allowed to see the judgment ?
2. To be referred to the Reporter or not ?

Arijit Pasayat,C.J. (Oral)

Though there are two references numbered but
the question referred by the Income-tax Appellate



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Tribunal Delhi Bench-D (in short Tribunal) under Section 256(1) of the Income-tax Act, 1961 (in short the Act) for our opinion is one, which is as follows:

"Whether on the facts and in the circumstances of the case, the Tribunal is legally correct in holding that Section 52(2) of Income-tax Act, 1961 is not applicable to the case of the assessee?"

Question relates to the assessment year 1972-73. For arriving at its conclusions Tribunal referred to an earlier decision by it in ITAs No.805 and 1136(Del.)/76-77 in the case of Mrs.Prem Shamsher Singh.

Said cases of Prem Shamsher Singh came up for consideration by this Court in ITRs 316-317/78 and were disposed on 24th May, 2000 upholding Tribunal's view. In the light of the said decision, we answer the question referred in the affirmative i.e. in favour of the assessee and against the Revenue.

The references are accordingly disposed of.


CHIEF JUSTICE


D.K. JAIN, J.

23rd October, 2000

"v"