



HIGH COURT OF DELHI

ITR No. 223 of 1981

Date of Decision : January 8, 2001

The Commissioner of Income Tax, Delhi - IV, New Delhi.....Petitioner
through : Shri R.D. Jolly with
 Shri Ajay Jha,
 Advocates.

- versus -

M/s. Printpak Machinery Limited, New Delhi.....Respondent
through : Nemo

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)

At the instance of revenue, following question has been referred for opinion of this Court by the Income-tax Appellate Tribunal, Delhi Bench 'D', Delhi (in short, the 'Tribunal') under Section 256(1) of the Income Tax Act, 1961 (in short, the 'Act') :-

"Whether on the facts and in the circumstances of the case, the Tribunal is correct in law in allowing the assessee's claim to the extent of Rs.76,000/- for technical know-how in terms of Article 7 of the agreement dated 28.12.1971 for the assessment year 1975-76?"



2. We have heard learned counsel for the revenue. There is no appearance on behalf of the assessee in spite of notice.

3. A similar question came up for consideration of this Court in ITR Nos. 43 & 44 of 1980 disposed of on 01.11.2000. The Tribunal has relied upon the decisions which formed the subject matter of consideration in the aforesaid ITRs for deciding the matter in the case at hand. As we have remitted the matter back to the Tribunal for fresh consideration in these two cases, we direct the same to be done in the present case also.

4. This reference is accordingly disposed of.


CHIEF JUSTICE


D.K. JAIN, J.

January 8, 2001
am