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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITC No.18/2000

% Date of Decision : October 30, 2002

COMM.OF INCOME TAX

..... Petitioner
Through Mr.R.D.Jolly with
Mr.Ajay Jha

versus

M/S.SUTLEJ COTTON MILLS LTD.

..... Respondent
Through Mr.O.P.Vaish, Sr.Adv.
with Mr.S.K.Aggarwal
& Mr.Vinay VaishCORAM :HON'BLE MR.JUSTICE D.K.JAIN
HON'BLE MS.JUSTICE SHARDA AGGARWAL

1. Whether Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

D.K.JAIN J. (ORAL)

By this petition under Section 256(2) of the Income Tax Act, 1961, (for short the Act) arising out of ITAs No.2080/D/91 & 2205/D/91, pertaining to the assessment year 1985-86, the Revenue seeks a direction to the Income Tax Appellate Tribunal (for short the Tribunal) to state the case and refer the following questions, stated to be one of law, for the opinion of this Court:-



:2:

1. "Whether on the facts and circumstances of the case and in law, the Ld. Tribunal has erred in deleting an addition of Rs.55,17,015/- made on account of bogus purchases by the Assessing Officer?"
2. "Whether on the facts and circumstances of the case and in law the Ld. Tribunal has erred in not appreciating the facts gathered during the course of assessment proceedings by the A.O.?"

We have heard learned counsel for the parties. Following the order passed today in ITC No.17/2000 pertaining to the assessment year 1986-87, we direct the Tribunal to state the case and refer the following question for our opinion.

"Whether the Tribunal was correct in law in deleting the addition of Rs.55,17,015/- made by the Assessing Officer on account of alleged bogus purchases?"

Any document, forming part of the paper books filed by both the parties before the Tribunal, on which either party wishes to place reliance shall be made a part of the case.

The petition stands disposed of in the above terms. No order as to costs.

D.K. Jain
D.K. JAIN, J.

Sharda Aggarwal
SHARDA AGGARWAL, J

OCTOBER 30, 2002
PS