

1. Vijaipat Singhania 2. Sripat Singhania 3. Ajaipat Singhania 4. Gopal Krishna Singhania

Vs

Commissioner of Income-Tax

Civil Appeal No. 1490 of 1979

(CJI Ranganath Misra, P. B. Sawant JJ)

04.10.1991

ORDER

The short point raised in this appeal at the instance of the assessee arises out of a reference made of the following question (See [1980] 121 ITR 260, 261) :

"Whether, on the facts and circumstances of the case, the Tribunal was correct in law in holding that relief under section 80G is admissible in respect of donations in kind also ?"

The High Court (See [1980] 121 ITR 260), having negatived the stand of the assessee, the assessee with special leave is in appeal before us. The question that arises here directly arose in the case of H. H. Sri Rama Verma v. CIT [1991] 187 ITR 308, and this court has taken the view that donations in kind are not covered under section 80G of the Act. Apart from the fact that we are bound by the judgment we are also of the same view as taken by the three-judge Bench. This appeal is accordingly dismissed. Since the dismissal is on the authority of a case, judgment of which was delivered after the appeal was carried to this court, parties are directed to bear their own costs.

Special leave petitions are also dismissed.

Appeal and petitions dismissed.

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