

**SUPREME COURT OF INDIA**

Commissioner of Income Tax

Vs.

Sunil Kumar and Co.

(S.P.Bharucha, M.B.Shah and N.Santosh Hedge JJ.)

25.02.1999

**ORDER**

The Text below is only a summarized version of the order pronounced

The appeal is against the order of the Gujarat High Court declining to call a reference on the question whether the Tribunal was right in canceling the penalty as it was levied on uncertain and alternative grounds, without giving any reasons for its refusal. A question of law does not arise out of the order of the Tribunal imposing the penalty and there was no ambiguity in the order as it is definite that the assessee had furnished inaccurate particulars of his income and concealed the particulars of his income. Allowing the appeal, the order of the High Court is set aside and the Tribunal shall refer the matter to the High Court for consideration.