

SUPREME COURT OF INDIA

Commissioner of Income Tax

Vs.

Krupp Industries India Ltd.

C.A.No.4424 of 1999

(B.N.Kirpal and S.Rajendra Babu JJ.)

09.08.1999

ORDER

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

Dispute was whether payment on account of technical know-how is allowable deduction as it was revenue expenditure. Supreme Court directed Tribunal to refer question to High Court as it was a question of law.