

SUPREME COURT OF INDIA

Alankar Commercial Pvt. Ltd.

Vs.

Assistant Commissioner of Income-tax

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

06.12.1999

ORDER

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

Dispute was whether Income Tax Act was applicable in respect of employees in Sikkim in respect of assessment year for which notice was served in New Delhi. Under Indian Income Tax Act income is taxed on income which accrues or arises in India. Notice had been issued in relation of income which is stated to have been arisen in India and this can be done even if petitioner has a company registered in Sikkim. Appeal dismissed.