

**SUPREME COURT OF INDIA**

Commissioner of Income-Tax

Vs.

Doongaji And Co.

(B.N. Kirpal and S. S. Quadri JJ.)

27.03.2000

**ORDER**

1. Special leave granted.
2. We have heard counsel for the parties.
3. Without expressing any opinion on the merits of the case, we direct the Tribunal to state the case and refer the following question of law to the High Court :  
  
"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in treating the bottles used in liquor business as plant ?"
4. The appeal is allowed in the aforesaid terms.