

SUPREME COURT OF INDIA

Jt. I.T. Commr., Bhopal

Vs.

Reliable Carriers Pvt. Ltd.

C.A.No.1344 of 2001

(S. P. Bharucha and Y. K. Sabharwal JJ.)

19.02.2001

ORDER

1. Leave granted.

2. By the order under challenge, the High Court declined to entertain an appeal in respect of the following question:

"Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was justified in law in upholding the decision of the Ld. CIT (A) deleting the addition of Rs. 3,12,589/- even when the decision relied on by the CIT (A) were not accepted by the Department and R.A. under Section 256 (2) stood admitted by the Hon'ble High Court for assessment year 1986-87 on the issue under consideration?"

3. The High Court was of the view that no substantial question of law arose. The High Court had, on an application by the Revenue under Section 256 (2) of the Income-tax Act, called upon the Tribunal to refer to it the identical issue in respect of a previous year. It is fairly stated, in the circumstances, that this appeal should be allowed, the order under challenge should be set aside the appeal (I.T.A. No. 7 of 1999) restored to the file of the High Court to be heard and disposed of on merits along with the Income Tax Reference (I.T.R. Nos. 40, 42 and 43 of 1995).

4. It is so ordered.

5. No order as to costs.
Appeal allowed.