(2004) 04 MP CK 0058

In the Madhya Pradesh High Court

Case No : IT Ref. No. 80 of 1998

B.V. Chiplunkar APPELLANT

Vs

Commissioner of Income Tax RESPONDENT

Date of Decision : 28-04-2004

Acts Referred:
Income Tax Act, 1961 — Section 256(2)

Citation : (2004) 191 CTR 496

Hon'ble Judges : Ashok Kumar Tiwari, J;A.M. Sapre, J

Bench : Division Bench

Advocate : D. Chhabra, for the Appellant; R.L. Jain and S. Gupta, for the Respondent

Final Decision : Dismissed

Judgement

1. This is an application submitted by the assessee u/s 256(2) of the IT Act, 1961, requiring the Tribunal to refer the question to this Court for being answered on a reference u/s 256(1) of the Act.

2. It is brought to our notice that during pendency of this case, the question which was proposed to be referred to this Court was already answered against the assessee and in favour of the Revenue by the decision of this Court reported in the case of Commissioner of Income Tax Vs. A.K. Ghosh, . Under these circumstances, since the issue is already answered against the assessee in a reference made to this High Court u/s 256(1) of the IT Act in the case of A.K. Ghosh (supra), we do not think that any useful purpose would be served in calling the question and then answering against the assessee by placing reliance on the decision of A.K. Ghosh. (supra), In other words, once the issue is already answered by the High Court on merits against the assessee in identically situated case; then in our opinion, it is not necessary to call for a question and answer it again on merits. It is for this reason, we do not find any substance in this application. It is accordingly dismissed. No costs.

