(1994) 11 KL CK 0050

In the High Court Of Kerala

Case No : Original Petition No. 13834 of 1994-S

Commissioner of Income Tax — APPELLANT

Vs

Cochin Refineries Ltd. — RESPONDENT

Date of Decision : 03-11-1994

Acts Referred:
Income Tax Act, 1961 — Section 256, 32A

Citation : (1995) 212 ITR 664

Hon'ble Judges : T.L. Viswanatha Iyer, J;K.K. Usha, J

Bench : Division Bench

Advocate : P.K.R. Menon, for the Appellant; C.N. Ramachandran Nair, for the Respondent

Judgement

T.L. Viswanatha Iyer, J.—The question sought to be referred is whether the assessee is entitled to investment allowance in respect of a truck used for the purpose of fire-fighting equipment. The assessing authority denied the claim for investment allowance on the ground that the fire truck is a transport vehicle and the equipment mounted thereon is only part of the vehicle and, therefore, not eligible for investment allowance. The Commissioner (Appeals) held to the contrary. The Tribunal agreed with the Commissioner (Appeals) and stated that the truck is required to provide quick mobility for the fire-fighting equipment. The truck cannot therefore be denied the investment allowance, treating it as a normal transport vehicle. We agree with the Tribunal. No other view is possible on the facts of the case. The answer to the question raised by the Revenue is self-evident, and we do not think any purpose will be served by directing reference of any question of law. This petition is accordingly dismissed.