(1992) 10 DEL CK 0001

In the Delhi High Court

Case No : Civil Writ No. 2573 of 1992

Commissioner of Income Tax — APPELLANT

Vs

J.K. Synthetics Ltd. — RESPONDENT

Date of Decision : 30-10-1992

Acts Referred:
Income Tax Act, 1961 — Section 256(1)

Citation : (1994) 73 TAXMAN 101

Hon'ble Judges : G.C. Mittal, C.J;Sat Pal, J

Bench : Division Bench

Advocate : Rajendra and R.N. Verma, for the Appellant; P.N. Monga, B. Gupta and R.K. Chaufla, for the Respondent

Final Decision : Dismissed

Judgement

1. This case is fully covered by our earlier decision in CIT v. Mohan Mekins Ltd. [Civil Writ Nos. 2174 and 2175 of 1992, dated 14-10-1992]. Here the decision of the Tribunal was conveyed to the Chief Commissioner in September 1989 and the Chief Commissioner sent the same to the concerned Commissioner on 1-12-1989 and the reference application u/s 256(1) of the income tax Act, 1961 (''the Act'') was filed on 25-1-1990. Even if it is taken that on 1-12-1989 the decision of the Tribunal was received by the concerned Commissioner, the reference application filed on 25-1-1990 was well within limitation. We have already in the aforesaid case held that the starting point of limitation is the receipt of the decision of the Tribunal by the concerned Commissioner. Accordingly, we allow the writ petition and set aside the order of the Tribunal dated 12-4-1990 and direct the Tribunal to decide the application of the revenue, filed u/s 256(1), on merits and in accordance with law.