(1988) 03 KL CK 0003

In the High Court Of Kerala

Case No : O.P. No. 7125 of 1985

COMMISSIONER OF Income Tax — APPELLANT

Vs

K. MAHIM. — RESPONDENT

Date of Decision : 03-03-1988

Acts Referred:

Citation : (1988) 174 ITR 149

Hon'ble Judges : K. P. Radhakrishna Menon, J

Bench : Division Bench

Judgement

K. P. RADHAKRISHNA MENON J. - The Commissioner of Income Tax, Cochin, is the petitioner. The questions sought to be referred read thus :

"1. Whether, on the facts and in the circumstances of the case, the Appellate Tribunal is right in law in holding that the Revenue has failed to establish that the assessee was the real owner of the properties purchased in the names of three persons, viz., Shri K. Abdul Rahman, K. P. Abdulla and K. Abdulla Kunhi ?

2. Whether, on the facts and in the circumstances of the case, the Appellate Tribunal is right in law in deleting the addition of income relating to the property purchased in the names of Shri K. Abdul Rahman, K. P Abdulla and K. Abdulla Kunhi ?"

After listening to the arguments of counsel on both sides, we are satisfied that the questions sought to be referred are questions of law arising out of the order of the Appellate Tribunal and they, therefore, require to be referred to this court for opinion.

We accordingly direct the Income Tax Appellate Tribunal to draw up the statement of the case and forward the same along with the questions formulated to this court to be dealt with in accordance with law. The original petition is disposed of as above.