(2002) 08 DEL CK 0186

In the Delhi High Court

Case No : IT Appeal No. 64 of 2001

Commissioner of Income Tax APPELLANT

Vs

Pooja Forge Ltd. RESPONDENT

Date of Decision : 12-08-2002

Acts Referred:
Income Tax Act, 1961 — Section 260A

Citation : (2004) 186 CTR 539

Hon'ble Judges : Sharda Aggarwal, J;D.K. Jain, J

Bench : Division Bench

Advocate : Sanjiv Khanna and Ajay Jha, for the Appellant; C.S. Aggarwal, Anil Sharma and Prakash Kumar, for the Respondent

Judgement

1. Heard.

We are of the view that the following substantial questions of law arise for consideration :

1. "Whether the Tribunal has rightly interpreted the scope of jurisdiction of the AO in the block assessment proceedings ?"

2. "Whether the Tribunal was right in law in deleting addition of Rs. 20,146 on alleged job work payment to Madhvi International, Rs. 2,64,926 on account of personal expenditure of directors on traveling, Rs. 6,00,846 on account of alleged job work charges, Rs. 50,000 on account of alleged share capital contributed by Mr. Shiv Shankar, Rs. 2,49,74,975 on account of Manisha Exports and Rs. 46,22,172 on account of disallowance of lease rental, holding that the said additions cannot be made in block assessment proceedings ?"

2. The appellant shall file within three months ten copies of the cyclostyled paper books, containing all documents on which reliance was placed before the Tribunal, including any order/orders, either in the case of the assessed itself or in case of any other assessed, which has been followed by the Tribunal.

The appeal be listed for hearing in the regular course.