(1999) 07 DEL CK 0081

In the Delhi High Court

Case No : ITC No. 27 of 1998, 26th July, 1999

COMMISSIONER OF INCOME TAX — APPELLANT

Vs

PRADEEP WELFARE TRUST — RESPONDENT

Date of Decision : 26-07-1999

Acts Referred:

Citation : (1999) 156 CTR 46

Hon'ble Judges : D. K. Jain, J;Arun Kumar, J

Bench : Full Bench

Judgement

BY THE COURT:

By this application u/s 256(2) of the Income Tax Act, 1961, in respect of the asst. yrs. 1986-87 to 1989-90, the Revenue seeks a direction to the Tribunal to refer the following question, stated to be a question of law, for the opinion of this Court :

"Whether, on the facts and in the circumstances of the case, the Tribunal was correct in setting aside the case and directing the assessing officer to verify the genuineness of the trust despite the fact that assessing officer, shall be (sic-established) beyond doubt the in genuineness of the trust ?

2. After hearing learned counsel for the parties, we are of the view that reference on the proposed question is not required to be called for. While setting aside the assessment for the relevant assessment years, the Tribunal has relied on its decision in the case of Vaishali Family Trust. In the case of the said trust (ITC No. 3/98), vide a separate order pronounced today (reported as CIT v. Vaishali Family Trust (1999) 156 CTR (Delhi) 451, we have declined to call for reference. For the reasons stated in the said order, this application is also dismissed.