(2001) 09 RAJ CK 0063

In the Rajasthan High Court

Case No : Income Tax Reference No. 132 of 1998

Commissioner of Income Tax APPELLANT

Vs

Rajkumar Sancheti RESPONDENT

Date of Decision : 12-09-2001

Acts Referred:
Income Tax Act, 1961 — Section 256, 271(1)

Citation : (2002) 257 ITR 787

Hon'ble Judges : O.P. Bishnoi, J;N.N. Mathur, J

Bench : Division Bench

Advocate : Sundeep Bhandawat, for the Appellant; Rajendra Mehta, for the Respondent

Final Decision : Allowed

Judgement

N.N. Mathur, J.—This is a reference application u/s 256(2) of the Income Tax Act, 1961, for directing the Income Tax Appellate Tribunal, Jaipur, to refer the question of law framed in the reference application arising out of the order of the Tribunal dated August 13, 1997, in I. T. A. No. 1873/JP of 1991. It is submitted by both learned counsel that the question of law involved in the instant reference application has been asked to be referred by the order of this court dated March 14, 2000, in D. B. Income Tax Reference No. 69 of 1999- Commissioner of Income Tax Vs. Laxmi Chand,

2. Accordingly, we allow this reference application and direct the Tribunal to submit the statement of case and to refer the following questions of law for the opinion of this court :

"1. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is legally justified in finding that the case of the assessee is covered under the amnesty scheme and that no penalty is leviable in the assessee''s case u/s 271(1)(c) of the Income Tax Act ?

2. Whether, on the facts and in the circumstances of the case, the Income Tax

Appellate Tribunal is legally justified in finding that the case of the asses-see is covered by questions Nos. 7 and 19 of Circular No. 431 and answers to such questions ?"

