(1991) 08 PAT CK 0021

In the Patna High Court

Case No : Taxation Case Nos. 6 and 7 of 1981

Commissioner of Income Tax APPELLANT

Vs

Smt. Bhagirathi Devi RESPONDENT

Date of Decision : 06-08-1991

Acts Referred:

Citation : (1991) 08 PAT CK 0021

Judgement

G.C. Bharuka, J.—This reference is u/s 256(1) of the Income Tax Act, 1961 (hereinafter to be referred to as "the Act" only). The Tribunal has referred the following questions of law for the opinion of this court :

"1. Whether, on the facts and in the circumstances of the case, the Tribunal has rightly held that the Commissioner of Income Tax, acting u/s 203(1) of the Income Tax Act, 1961, could not interfere with an order of assessment made u/s 143(1) in pursuance of the ''scheme to help new taxpayers in small income groups'' launched by the Government ?

2, Whether, on the facts and in the circumstances of the case, the Tribunal has rightly cancelled the order passed by the Commissioner of Income Tax u/s 263(1) of the Income Tax Act, 1961, for the assessment years 1971-72 and 1972-73 ?"

2. On facts similar to the present case, the answer has already been given by this court in various decisions including in the case of Commissioner of Income Tax Vs. Pushpa Devi, Commissioner of Income Tax Vs. Smt. Rambha Devi, Commissioner of Income Tax Vs. Smt. Sharda Devi Lath, and in the case of Commissioner of Income Tax Vs. Smt. Krishna Devi, .

3. For the reasons given in the reported cases referred to above, both the questions referred to us in this reference are answered in the negative, in favour of the Revenue and against the assessee. In the facts and circumstances of this case, there shall be no order as to costs.

4. Let a copy of this judgment be transmitted to the Assistant Registrar, Income

Tax Appellate Tribunal, ''B'' Bench, Patna, in terms of Section 260 of the Act.

B.C. Basak, C.J.

5. I agree.

