(1986) 11 PAT CK 0010

In the Patna High Court

Case No : Tax Case No. 302 of 1980

Commissioner of Income Tax — APPELLANT

Vs

Smt. Ram Rati Devi — RESPONDENT

Date of Decision : 06-11-1986

Acts Referred:
Income Tax Act, 1961 — Section 256, 260

Citation : (1988) 173 ITR 78

Hon'ble Judges : S.K. Jha, J;A.K. Sinha, J

Bench : Division Bench

Judgement

1. The questions referred in these cases u/s 256(1) of the Income Tax Act, 1961, arc similar, if not identical, to the questions referred to this court in Taxation Cases Nos. 93 to 98 of 1978 (Commissioner of Income Tax Vs. Pushpa Devi,) and Taxation Cases Nos. 21 to 23 of 1978 (Commissioner of Income Tax Vs. Smt. Rambha Devi,). Those cases have since been decided. It is pertinent to note here that the decision of this court in Taxation Cases Nos. 93 to 98 of 1978 (Commissioner of Income Tax Vs. Pushpa Devi,) has been followed in a spate of other such applications, perhaps, about two dozen cases if not more.

2. For the reasons given in the judgment of the first batch of cases, namely, Taxation Cases Nos. 93 to 98 of 1978 decided by this court on June 13, 1986 (Commissioner of Income Tax Vs. Pushpa Devi,) which were followed by the judgment passed by this court in the second batch of cases, namely, Taxation Cases Nos. 21 to 23 of 1978 on September 4, 1986 (Commissioner of Income Tax Vs. Smt. Rambha Devi,), we answer the questions in favour of the Revenue and against the assessees. But, on the special facts and in the circumstances of these cases, we make no order as to costs.

3. Let a copy of this order be sent to the Assistant Registrar of the relevant Income Tax Appellate Tribunal u/s 260 of the Income Tax Act, 1961.