(1990) 04 AHC CK 0051

In the Allahabad High Court

Case No : Income-tax Application No. 249 of 1989

Commissioner of Income Tax — APPELLANT

Vs

Smt. Vidya Devi — RESPONDENT

Date of Decision : 09-04-1990

Acts Referred:
Income Tax Act, 1961 — Section 256

Citation : (1990) 185 ITR 232

Hon'ble Judges : R.K. Gulati, J;A.P. Misra, J

Bench : Division Bench

Final Decision : Allowed

Judgement

R.K. Gulati, J.—Having heard learned counsel for the parties, we are satisfied that the following two questions of law arise out of the order of the Income Tax Appellate Tribunal :

"(1) Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in upholding the order of the Commissioner of Income Tax (Appeals) directing the deletion of half share each taken from Jitendra Kumar Vidya Devi and Surendra Kumar Vidya Devi from the assessee''s income ?

(2) Whether the Tribunal was right in ignoring the fact that the Department had not accepted the group partitions effected in the Hindu undivided family of Shyam Lal and the matter was sub judice before the High Court ?"

2. The Income Tax Appellate Tribunal, Delhi Bench "A", New Delhi, is directed to draw up a statement of the case and refer the aforementioned questions of law to this court for its opinion.

3. This application is, accordingly, allowed. There shall be no order as to costs.