(1925) 03 AHC CK 0017

In the Allahabad High Court

In Re: Lachhman Prasad Babu Ram of Cawnpore

Date of Decision : 26-03-1925

Acts Referred:

Citation : AIR 1925 All 385

Hon'ble Judges : Walsh, J

Bench : Division Bench

Final Decision : Allowed

Judgement

Walsh, J.—The answers to the three points submitted to us are as follows:

On the facts stated, a reasonable opportunity was given to the assessee to produce the accounts of the Calcutta Branch, first in Calcutta, secondly in Cawnpore, where the Income Tax Officer of Calcutta was led to believe that the books were available.

2. Secondly, on the evidence stated, the assessee was not prevented by sufficient cause from producing the books in Cawnpore.

3. Thirdly, in our opinion, the jurisdiction of the Income Tax Officer of the area in which the principal place of business is situated is not ousted the jurisdiction is concurrent. u/s 64, Sub-section 1, the Income Tax Officer of the principal place of business has the duty of assessing the whole of the income derived from the principal place of business as wall as the various branches. By Sub-section 4, every Income Tax Officer has also jurisdiction to exercise the powers of an Income Tax Officer with regard to the profits arising in that area.

4. It is of course understood, and ought to be understood, by the authorities that the Income Tax Officer of the principal place of business will not exercise his powers oppressively, so that persons willing to submit the requirements of the Income Tax Officer of the particular area in which the Branch is situated, should not; be deprived of an opportunity of supplying him with all proper materials, but exceptional cases may require exceptional remedies.

5. We allow the fee of Rs. 150 payable to the Government Advocate. As Mr. L.M.

Banerji will no longer be Government Advocate when the certificate will be filed, we authorise it to be filed by his, clerk.

