
(1978) 05 MP CK 0012

In the Madhya Pradesh High Court

Case No : Miscellaneous Civil Case No. 729 of 1972

Ramnarain Agarwal

APPELLANT

Vs

Commissioner of Income Tax

RESPONDENT

Date of Decision : 02-05-1978

Acts Referred:

Income Tax Act, 1961 — Section 139(1), 139(4), 271(1)

Citation : (1982) 134 ITR 347

Hon'ble Judges : A.P. Sen, C.J.;J.S. Verma, J

Bench : Division Bench

Judgement

Verma, J.—For the reasons stated in the order delivered by us today in Misc. Civil Case No. 728 of 1972 (Ramlal Agarwal v. CIT) (see p. 342 supra), we answer the reference as follows :

Answer to questions No. 1 & 5:

They are essentially one and the same question ; question No. 5 is only a different form of question No. 1. On the facts and in the circumstances of the case, the Tribunal's finding that the assessee did not have a reasonable cause for not furnishing the return of income within the time allowed, is a finding of fact and on that finding the penalty imposed u/s 271(l)(a) of the Act was legal.

Answer to question No. 2:

The penalty levied u/s 271(l)(a) on the assessee, a partner of the firm, whose only income was the share income from the firm, is legal when a penalty u/s 271(l)(a) has also been levied on the firm.

Answer to question No. 3:

Imposition of penalty u/s 271(l)(a) is legal when interest under Sub-clause (iii) of the proviso to Sub-section (1) of Section 139 of the Act has also been charged from the assessee.

Answer to question No. 4 :

The imposition of penalty u/s 271(l)(a) is legal even though the assessee had filed the return of income within the time allowed under Sub-section (4) of Section 139 of the Act.

2. The reference is answered accordingly. The assessee shall pay the costs of the revenue. Counsel's fee Rs. 150, if certified.