

**In Re: Panalal Ganeshdas**

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**SooperKanoon Citation :** [sooperkanoon.com/340849](http://sooperkanoon.com/340849)

**Court :** Mumbai

**Decided On :** Sep-26-1921

**Reported in :** (1921)23BOMLR1267

**Judge :** Norman Macleod, Kt., C.J. and ;Shah, J.

**Appellant :** In Re: Panalal Ganeshdas

**Judgement :**

Norman Macleod, Kt., C.J.

1. This was a ruin granted to the petitioners, the firm of Panalal Ganeshdas. calling upon the Chief Revenue Authority, Bombay, to appear and shew cause why lie should not refer a certain question mentioned in the petition to the High Court with his opinion.

2. The Advocate General has taken a preliminary point that the request to the Chief Revenue Authority to refer the question at issue for the opinion of the High Court was made long after the assessment had boon made, mid therefore it does not come within the provisions of Section 51 of the Indian Income Tax Act. That we think, is a perfectly good point. It is clearly intended by Section 51 that the application of the assesae to refer a question must be made in course of the assessment, before the case is disposed of. Sub-section (3) says that the High Court should send to the Revenue Authority a copy of its judgment deciding the question raised, and then the Revenue Authority should dispose of the case

accordingly, or, if the case arose on reference from any Revenue Officer subordinate to it, should forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

3. Clearly, then, the application must be made before the case is disposed of, and it cannot be left to the assessee, once the assessment is made and the case is disposed of, to fix his own time for making an application to the Chief Revenue Authority to refer a question under Section 51.

4. The petition, therefore, must be rejected on this point.

5. Rule discharged with costs.

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