

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

J. Vs. Gokal and Co. and anr. V. G. R. Pewekar, Inspecting Assistant Commissioner and ors.

J. Vs. Gokal and Co. and anr. V. G. R. Pewekar, Inspecting Assistant Commissioner and ors.

SooperKanoon Citation : sooperkanoon.com/364686

Court : Mumbai

Decided On : Mar-30-1990

Reported in : (1992)107CTR(Bom)180

Appeal No. : WP No. 1771 of 1987

Appellant : J.

Respondent : Gokal and Co. and anr. V. G. R. Pewekar, Inspecting Assistant Commissioner and ors.

Judgement :

T. D. SUGLA, J. :

The counsel are agreed that the issue whether the Board was entitled in law to withdraw the approval already granted to K. M. Scientific Research Centre under s. 35(1)(ii) with retrospective effect is covered by this Courts judgment dt. 16th March, 1990 in W.P. No. 1653 of 1986 in the case of Seksaria Biswan Sugar Factory Ltd. vs . IAC [since reported at : [1990]184ITR123(Bom)]. Following the said judgment, it is held that the withdrawal of approval to the aforesaid institution with retrospective effect was invalid and the petitioners were, therefore, entitled to deduction under s. 35(1)(ii) in respect of the donation of Rs. 25,00,000 made to the above institution.

2. When the petition was filed, ITO had only issued notice under s. 148 read with s. 147(b). During the pendency of the petition, the assessment has been completed inter alia disallowing the claim for reduction in respect of the aforesaid sum of Rs. 25,00,000. Accordingly, the Departmental authorities are directed to delete the disallowance.

3. The rule is made absolute as above.

No order as to costs.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com