

B P Halder and Sons in Re.

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SooperKanoon Citation : sooperkanoon.com/465436

Court : Allahabad

Decided On : Sep-16-1940

Reported in : [1942]10ITR79(All)

Appellant : B P Halder and Sons in Re.

Judgement :

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In view of the decision of their Lordships of the Privy Council in Commissioner of Income-tax, Bengal v. Mahaliram Ramjidas, VIII Income-tax Reports, p. 442, it is conceded by learned counsel for the applicant that the question of law involved in this reference must be answered against the assessee and in favour of the Department, and we so answer them. Let a copy of our judgment under the seal of the Court and the signature of the Registrar be sent to the learned Commissioner of Income-tax, Central and United Provinces. The assessee will pay the costs of this reference. Counsel for the Department is entitled to a fee of Rs. 100.