Cit Vs. Tableware Craft Cottage

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SooperKanoon Citation : sooperkanoon.com/492705

Court : Allahabad

Decided On : Sep-11-2003

Reported in : [2005]142TAXMAN88(All)

Appeal No. : IT Ref. No. 358 of 1982 11 September 2003

Appellant : Cit

Respondent : Tableware Craft Cottage

Judgement :

1. This is an Income Tax Reference under section 256(1) of the Income Tax Act, 1961, in which the following question has been referred to us for our opinion :

'Whether, on the facts and in the circumstances of the case, the Income Tax Officer was under a duty to allow the deduction under section 35B even though there was no such claim before him ?'

2. A perusal of the order of the Tribunal shows that the Tribunal has only remanded the case to the Income Tax Officer to examine the petitioners claim for weighted deduction under section 35B of the Income Tax Act, 1961.

3. In our opinion, no question of law arises out of the order of the Tribunal. Hence, the question is returned unanswered.