

Commissioner of Income-tax Vs. Income-tax Appellate Tribunal and anr.

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Court : Madhya Pradesh

Decided On : Sep-23-1993

Reported in : [1994]210ITR464(MP); 1994(0)MPLJ803

Judge : K.L. Issrani and ;M.V. Tamaskar, JJ.

Acts : [Income Tax Act, 1961](#) - Sections 253(2), 254, 256, 256(1), 256(2), 259, 259(1) and 260(1)

Appeal No. : Miscellaneous Petition No. 2743 of 1983

Appellant : Commissioner of Income-tax

Respondent : income-tax Appellate Tribunal and anr.

Advocate for Def. : B.L. Nema, Adv.

Advocate for Pet/Ap. : V.K. Tankha, Adv.

Judgement :

ORDER

S--Tribunal passing consolidated order relating to several assessment years.

HELD

The language of s. 256 indicates that when there is one order which is passed by the Tribunal even though it may be dealing with different assessment years and

possibly different assesseees, nevertheless one application for reference is maintainable. Only when common question of law or fact arises and the Tribunal passes a single or common order, it must necessarily follow the question of law which arises from such orders which are referred under s. 256(1) or they arise from a common order. The reference application is, therefore, tenable irrespective of the fact whether the order under s. 254 deals with one or more parties or assessment years.--Smt. Kusum Ansal v. CIT (1991) 190 ITR 24 (Del)(FB) relied on. Union of India v. ITAT & Anr. (1987) 164 ITR 600 (MP) followed.

CONCLUSION

Single application against consolidated orders is maintainable.

Application :

Also to current assessment years.

Citation :

Income Tax Act 1961 s.216(1)

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