

**Commissioner of Income-tax, Jullundur Vs. Ess Ess Kay Engineering Co. Pvt. Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/615378](http://sooperkanoon.com/615378)

**Court :** Punjab and Haryana

**Decided On :** Nov-18-1977

**Reported in :** [1978]114ITR410(P& H)

**Appeal No. :** Income-tax Case No. 113 of 1977

**Appellant :** Commissioner of Income-tax, Jullundur

**Respondent :** Ess Ess Kay Engineering Co. Pvt. Ltd.

**Judgement :**

The Tribunal has come to the conclusion that the commission paid to the sole selling agent was not wholly justified and yet it did not impose penalty on the assessee on the ground that there was no wilful concealment of income. should be regarded a wilful or not prima facie raises a question of law. We accordingly allow this petition and direct the Tribunal to state the case after framing the question of law, after hearing the parties, for our decision. The parties through their counsel are directed to appear before the Tribunal on December 26, 1977. No costs.

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