

**Cit Vs. C. Babbington**

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**SooperKanoon Citation :** [sooperkanoon.com/710751](http://sooperkanoon.com/710751)

**Court :** Delhi

**Decided On :** Dec-12-2002

**Reported in :** [2003]130TAXMAN579(Delhi)

**Appeal No. :** IT Ref. No. 407 of 1992 12 December 2002

**Appellant :** Cit

**Respondent :** C. Babbington

**Advocate for Pet/Ap. :** R.C. Pandey and; Ajay Jha,;for the Revenue; V.U. Eradi,

**Judgement :**

ORDER

**D.K. Jain, J.**

At the instance of the revenue, the Income Tax Appellate Tribunal, Delhi Bench-E has referred under section 256(1) of the Income Tax Act, 1961 the following question for the opinion of this court :

'Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the living allowance was exempt under section 10(14) of the Income Tax Act, 1961 ?'

2. We have heard learned counsel for the parties.

3. As is apparent from the format of the question, the issue arising for consideration is as to whether the living allowance received by a foreign technician is exempt under section 10(14) of the Act. Since the issue is purely legal, we deem it unnecessary to state the facts.

4. Answer to the question stands concluded by the decision of the Apex Court in CIT v. Goslino Mario : [2000]241ITR312(SC) , wherein it has been held that the rupee payment taken in India in the shape of daily allowances for the foreign technician is exempt under section 10(14) of the Act. In view of the said authorities pronouncement, our answer to the question referred is in the affirmative, i.e., in favor of the assessed and against the revenue.

5. The reference stands disposed of with no order as to costs.

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