Cit Vs. Trivem Engineer Industries Ltd.

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SooperKanoon Citation : sooperkanoon.com/710829

Court : Delhi

Decided On : May-13-2002

Reported in : (2002)178CTR(Del)144

Appeal No. : IT Appeal No. 9 of 2002 13 May 2002

Appellant : Cit

Respondent : Trivem Engineer Industries Ltd.

Advocate for Pet/Ap. : R.D. Jolly,;for the Revenue; S.K. Aggarwal,;for the assesse

Judgement :
ORDER

By the Court :

Admit.

2. The following question of law is framed :

'1. Whether the Tribunal (ITAT) and Commissioner (Appeals) have erred in deleting the addition of Rs. 1,93,051 being the amount collected by the assessed towards Molasses Storage Fund?'

3. In view of the decision of this court in CIT v. Delhi Cloth & General Mills Co. Ltd. (1993) 110 CTR (Delhi) 25, the third and the fourth questions have really become

academic in nature.

The appellant shall file within three months five copies of the cyclostyled paper books, containing all documents an. which reliance was placed before the Tribunal, including any order/orders, either in the case of the assessed itself or in case of any other assessed, which has been followed by the Tribunal.

The appeal be listed for hearing on 4-9-2002 along with ITA Nos. 9/1999, 23/2000 and 24/2000.