Cit Vs. Rajasthan Construction Co.

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Court : Rajasthan

Decided On : Sep-10-2001

Reported in : (2002)172CTR(Raj)713

Appeal No. : IT Appeal No. 61 of 2001 10 September 2001

Appellant : Cit

Respondent : Rajasthan Construction Co.

Advocate for Pet/Ap. : Sandeep Bhandawat, *for the Revenue* Anjay Kothari, *for the Assessee*

Judgement :

By the Court

It is argued by Mr. Bhandawat, learned counsel for the department, that in order to get benefit of registration, the assessee should proceed in strict confirmity with the relevant provisions of the Act. He has placed reliance on the decision of this court in Udaipur Soap Factory v. CIT (1987) 167 ITR 613 .

2. On the other hand, Mr. Kothari, counsel appearing for the respondent-assessee, submits that it is entirely a question of fact and no substantial question of law arises in this case. He has placed reliance on the decision of this court rendered in Addl. CIT v. Bhatia Mahajan Construction , CIT v. Swaroop Chand Kojuram Barmer . He has also placed reliance on CIT v. Mohd. Bux Shokat Ali (2001) 167

CTR (Raj) 192.

3. Mr. Bhandawat submits that this court in Kankaria Textiles v. CIT has considered it to be a question of law. Considering all facts and circumstances, in our view following substantial question of law arises for consideration of this court.

1. Whether, on the facts and in the circumstances of the case, the Tribunal is justified in law in allowing registration to assessee-firm whereas the assessee-firm itself had filed return in the status of URF, and this case was of fresh registration of the firm.

Admit.

Issue notice.

Mr. Kothari waives the notice for respondent-assessee.