

Cit Vs. Rajkumar Sencheti

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Court : Rajasthan

Decided On : Sep-12-2001

Reported in : (2002)173CTR(Raj)163

Appeal No. : IT Ref. No. 132 of 1998 12 September, 2001

Appellant : Cit

Respondent : Rajkumar Sencheti

Advocate for Pet/Ap. : Sandeep Bhandawat, *for the Petitioner* Rajendra Mehta,
for the Respondent

Judgement :

N.N. MATHUR, J.

This is a reference application under section 256(2) of the Income Tax Act for directing the Tribunal, Jaipur, to refer the question of law framed in the reference application arising out of the order of the Tribunal dated 13-8-1997, in ITA No 1873/Jp11991. It is submitted by both the learned counsel that question of law involved in the instant reference application has been asked to refer by the order of this court dated 14-3-2000, in D.B. IT Ref. No. 69 of 1999, CIT v. Laxmi Chand.

2. Accordingly, we allow this reference application and direct the Tribunal to submit the statement of case and to refer the following questions of law for the,

opinion of this court :

'1. Whether, on the facts and in the circumstances of the case, the Tribunal is legally justified in finding that the case of the assessee is covered under the amnesty scheme and that no penalty is leviable in assessee's case under section 271(1)(c) of the Income Tax Act ?

2. Whether, on the facts and in the circumstances of the case the Tribunal is legally justified in finding that the case of the assessee is covered by question Nos. 7 and 19 of Circular No. 451 and answers to such questions ?'

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