

**Cit Vs. Jindal and Jindal**

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**SooperKanoon Citation :** [sooperkanoon.com/772491](http://sooperkanoon.com/772491)

**Court :** Rajasthan

**Decided On :** Jul-09-2002

**Reported in :** [2002]124TAXMAN482(Raj)

**Appeal No. :** D.B. IT Reference Application No. 61 of 1995 9 July 2002

**Appellant :** Cit

**Respondent :** Jindal and Jindal

**Advocate for Pet/Ap. :** Anuroop Singhi, *for the Applicant*

**Judgement :**

ORDER

On an application filed under section 256(1) of the Income Tax Act, 1961 (hereinafter referred to as the Act'), the Tribunal has referred the following question for our opinion :

'Whether, on the facts and in the circumstances of the case, the Tribunal was legally justified in taking the view that no disallowance under section 43B should be made in respect of sales tax amount which has been paid within the time allowed under the relevant sales tax law, although after the close of the previous year of the assessee relevant to the assessment years 1986-87 and 1987-88 ?'

2. None appeared for the assessee. Heard the learned counsel for the revenue. The learned counsel for the revenue fairly admits that now the issue is concluded

by their Lordships of the Hon'ble Supreme Court in the case of Allied Motors (P) Ltd. v. CIT : [1997]224ITR677(SC) , wherein their Lordships have held that if the sales tax is not paid by the end of the accounting year, but paid within the period allowed in the Sales Tax Act, that should be allowed as deduction in the relevant accounting year.

3. Following the view taken by their Lordships, we find no infirmity in the view taken by the Tribunal.

4. In the result, we answer the question in affirmative, i.e., in favour of the assessee and against the revenue.

5. Reference so made stands disposed of accordingly.

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