

## **Commissioner Of Income-Tax vs Luxmi Devi Sugar Mills P. Ltd. on 14 September, 1990**

**Equivalent citations: [1991]188ITR41(SC), AIRONLINE 1990 SC 216**

**Bench: K.N. Singh, K. Jagannatha Shetty Shetty, Kuldip Singh**

ORDER

1. The following question arises in the present appeals :

Whether, on the facts and in the circumstances of the case, the Tribunal was justified in disallowing the interest of Rs. 46,510 and Rs. 52,429 payable under the U. P. Sugarcane Purchase Tax Act, 1961, for the assessee's failure to pay the cane cess and purchase tax for the assessment years 1969-70 and 1970-71, respectively ?

2. The aforesaid question was answered by the High Court in favour of the assessee and against the Revenue. The view taken by the High Court is squarely covered by the decision of this Court in Mahalakshmi Sugar Mills Co. v. CIT . The appeals fail and are, accordingly, dismissed. There will be no order as to costs.