

Commissioner Of Income-Tax vs Suraj Pal Singh (Decd., By Legal ... on 12 December, 1990

Equivalent citations: [1991]188ITR297(SC), AIRONLINE 1990 SC 252

Bench: K.N. Singh, N.D. Ojha

ORDER

1. This appeal is directed against the judgment and order of the High Court of Allahabad dated July 11, 1975, CIT v. Surajpal Singh , answering the question in the affirmative in favour of the assessee and against the Department.

2. The Income-tax Appellate Tribunal referred the following question to the High Court:

Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the assessment made by the Income-tax Officer was barred by limitation.

3. The High Court, on a detailed consideration of the facts and circumstances of the case, held that the Tribunal was right in holding that the case was not one to which the provisions of Section 271(1)(c) of the Income-tax Act, 1961, corresponding to Section 28(1)(c) of the old Act apply inasmuch as the Income-tax Officer had not recorded any finding or brought any material on record within a period of 4 years to show that it was a case of concealment. The High Court agreed with the findings recorded by the Tribunal that the assessment, was clearly time-barred.

4. After hearing learned Counsel for the appellant, we do not find any good reason to take a different view. The appeal fails and is, accordingly, dismissed. There will be no order as to costs.