

Uttam Chand And Ors. vs Income Tax Officer, Central Circle, ... on 5 March, 1979

Equivalent citations: [1982]133ITR909(SC), (1982)2SCC543, AIR ONLINE 1979 SC 7, 1982 (2) SCC 543 (1982) 133 ITR 909, (1982) 133 ITR 909

Author: Y.V. Chandrachud

Bench: A.P. Sen, V.D. Tulzapurkar, Y.V. Chandrachud

JUDGMENT

Y.V. Chandrachud, C.J.

1. Heard counsel, special leave granted. In view of the finding recorded by the Income-tax Appellate Tribunal that it was clear on the appraisal of the entire material on the record that Shrimati Janak Rani was a partner of the assessee firm and that the firm was a genuine firm, we do not see how the assessee can be prosecuted for filing false returns. We, accordingly, allow this appeal and quash the prosecution.

2. There will be no order as to costs.