

Additional Commissioner Of ... vs J.K. Synthetics Ltd. on 19 November, 1987

Equivalent citations: [1988]169ITR533(SC), AIRONLINE 1987 SC 387

Author: M.H. Kania

Bench: M.H. Kania, M.N. Venkatachaliah

ORDER

M.H. Kania, J.

1. The crucial question which arises in these appeals is whether an order of an Income-tax Officer merges in the order of the Appellate Assistant Commissioner even in respect of those points decided by the Income-tax Officer which are not the subject matter of the appeal before the Appellate Assistant Commissioner. It is clear that in view of the decision of this Court in J. K. Synthetics Ltd. v. CIT , the question set out earlier has become academic in these cases because even if it is answered in favour of the appellants, the appellants must still lose on the merits. There is no serious controversy in this regard. In these circumstances, we do not feel called upon to decide the question and dismiss the appeals with no order as to costs.