

Reform Flour Mills (P.) Ltd. vs Commissioner Of Income-Tax, Calcutta on 11 December, 1969

Equivalent citations: [1970]78ITR322(SC), AIRONLINE 1969 SC 55

Author: J.C. Shah

Bench: J.C. Shah, I.D. Dua

JUDGMENT

J.C. Shah, J.

1. The High Court has not delivered any judgment giving reasons for rejecting the application under Section 66(2) of the Indian Income-tax Act, after the rule was issued. As we have held in this Court that once a rule is issued some reasons must be given for deciding the reference against the party applying, and since no reasons have been given, the order of the High Court is set aside and the cases are remanded to the High Court to be dealt with and disposed of in accordance with law. No order as to costs.