

C.I.T., Pune vs Sandvik Asia Ltd. on 11 November, 1983

Equivalent citations: [1984]145ITR733(SC), 1984(SUPP)SCC593, AIR ONLINE 1983 SC 34

Author: P.N. Bhagwati

Bench: P.N. Bhagwati, V. Balakrishnan Eradi

ORDER

P.N. Bhagwati, J.

1. This is a matter where, in our opinion, the four questions arising out of the order of the Tribunal which are set out in the judgment of the High Court dated 6th September, 1979, should have been referred to the High Court for its opinion. We accordingly allow the appeal, set aside the judgment of the High Court and direct that these four questions will be referred by the Tribunal to the High Court together with a statement of case under Section 256(2) of the I.T. Act, 1961.