

Commissioner Of Income-Tax vs Gosline Mario And Ors. on 15 April, 1999

Equivalent citations: (2000)158CTR(SC)538, [2000]241ITR312(SC), (2000)10SCC165, AIR 2000 SUPREME COURT 3627(2), AIR 2000 SUPREME COURT 3627, (2000) 157 TAXATION 528, (2000) 158 CURTAXREP 538, 2000 (10) SCC 165, (2000) 241 ITR 312

Bench: S.P. Bharucha, R.C. Lahoti

JUDGMENT

1. The principal question relating to salaries and allowances paid by the Italian concern to its technicians deputed to work with FCI Ltd. is fairly stated to be covered against the Revenue by the judgment of this Court in Commissioner of Income-tax v. S.R. Patton . This covers the first four questions. The fifth question relates to the daily allowance that was paid by the Indian concern to these technicians. The Tribunal and the High Court have held that this daily allowance was exempt from tax under Section 10(14) of the Act and it appears to us that it cannot be argued to the contrary. The appeal is dismissed affirming the answers given by the High Court. No order as to costs.