

## **Commr. Of Income Tax-Ii, Gauhati vs Vinay Cement Ltd. on 7 March, 2007**

**Bench: S.H. Kapadia, P.K. Balasubramanyan**

ORDER

Delay condoned.

In the present case we are concerned with the law as it stood prior to the amendment of Section 43-B. In the circumstances the assessee was entitled to claim the benefit in Section 43-B for that period particularly in view of the fact that he has contributed to provident fund before filing of the return. The special leave petition is dismissed.