

Punjab-Haryana High Court

The Commissioner Of Income Tax vs M/S Porritts & Spencer (Asia) Ltd. on 20 November, 2008
IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH.

I.T.R. No.44 of 1996

Date of decision: 20.11.2008

The Commissioner of Income Tax, Haryana, Rohtak.

-----Applicant.

Vs.

M/s Porritts & Spencer (Asia) Ltd., Faridabad.

-----Respondent.

CORAM: - HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE L.N. MITTAL

Present: Mr. Yogesh Putney, Sr. Standing Counsel
for the revenue.

Mr. Santosh Aggarwal, Advocate &
Mr. A.C. Jain, Advocate
for the assessee.

ORDER:

Following questions of law have been referred for opinion of this Court by the Income Tax Appellate Tribunal, Delhi Bench 'E' Delhi arising out of I.T.A. Nos.2977 and 3019(Del)/90 in respect of assessment year 1986-87:-

"1. Whether, on the facts and in the circumstances of the case, the Hon'ble Tribunal was right in law in upholding the decision of the Ld. CIT(A) deleting the addition of Rs.1,83,855/- made u/s 36(1)(ii) on account of commission / bonus paid to employees?"

2. Whether, on the facts and in the circumstances of the case, the Hon'ble Tribunal was right in law in holding that in computing the disallowance u/s 40-A(5)/40(c), of the following expenses, the provisions of Rule 3(c)(ii) are applicable:

a) Medical reimbursement expenses of the employees.

b) Group personal accident insurance/ hospitalisation insurance scheme premium.

- c) Medical Insurance premium.
- d) Telephone expenses.
- e) Salary, wages and bonus etc. paid to
personal servants engaged by the

The questions referred are covered by the order passed by this Court on 16.9.2008 in I.T.R. Nos.80 to 82 of 1982 (M/s Porritts & Spencer (Asia) Ltd., New Delhi v. The Commissioner of Income-tax, Haryana).

This reference is accordingly, decided in same terms.

(ADARSH KUMAR GOEL) JUDGE November 20, 2008 (L. N. MITTAL) ashwani JUDGE