

Supreme Court of India

Commissioner Of Income Tax vs S.R. Patton on 16 December, 1997

Equivalent citations: 1998 233 ITR 166 SC, (1998) 8 SCC 608

Bench: S Sen, S Quadri

ORDER

1. The basic question in this case is: "(1) Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the salary of the assessee was not paid by FACT but by the foreign company M/s. Davy Powerage Inc.?"
2. This is a pure question of fact. The finding of the Tribunal has not been challenged on the ground of perversity. The finding will have to be taken as correct. Therefore, the answer to this question must be in the affirmative and in favour of the assessee.
3. In view of our answer to Question 1, the other questions raised in this case need not be answered.
4. The appeal is dismissed. There will be no order as to costs.