

Supreme Court of India

Uttam Chand And Ors. vs Income Tax Officer, Central ... on 5 March, 1979

Equivalent citations: 1982 133 ITR 909 SC, (1982) 2 SCC 543

Author: Y Chandrachud

Bench: A Sen, V Tulzapurkar, Y Chandrachud

JUDGMENT Y.V. Chandrachud, C.J.

1. Heard counsel, special leave granted. In view of the finding recorded by the Income-tax Appellate Tribunal that it was clear on the appraisal of the entire material on the record that Shrimati Janak Rani was a partner of the assessee firm and that the firm was a genuine firm, we do not see how the assessee can be prosecuted for filing false returns. We, accordingly, allow this appeal and quash the prosecution.

2. There will be no order as to costs.