

(1992) 03 AHC CK 0021

Allahabad High Court

Case No: Income-tax Application No. 52 of 1992

Hira Lal and Sons

APPELLANT

Vs

Commissioner of Income Tax

RESPONDENT

Date of Decision: March 26, 1992**Acts Referred:**

- Income Tax Act, 1961 - Section 256

Citation: (1993) 200 ITR 705**Hon'ble Judges:** R.K. Gulati, J; Anshuman Singh, J**Bench:** Division Bench**Final Decision:** Allowed

Judgement

1. Having heard learned counsel for the parties, we are satisfied that the following questions of law do arise out of the order of the Income Tax Appellate Tribunal :

"1. Whether, on the facts and circumstances of the case, the Tribunal was correct in law in confirming the action of the lower authorities in allowing deduction of Rs. 30,000 only as against the claim for collection charges to the tune of Rs. 71,703 ?

2. Whether, on the facts and circumstances of the case, the Tribunal misdirected itself in law in basing its conclusion on irrelevant material and in ignoring other essential material on record ?"

2. Accordingly, we direct the Income Tax Appellate Tribunal, Delhi Bench, New Delhi, to draw up a statement of the case and to refer the aforesaid question for opinion of this court. The application is allowed with costs. The petitioner shall be entitled to his costs which shall be assessed at Rs. 200.