

(1990) 12 AHC CK 0046

Allahabad High Court

Case No: Income-tax Reference No. 283 of 1979

Commissioner of Income Tax

APPELLANT

Vs

Kesho Dass Shri Gopal

RESPONDENT

Date of Decision: Dec. 5, 1990

Acts Referred:

- Income Tax Act, 1961 - Section 37(2B)

Citation: (1991) 189 ITR 40

Hon'ble Judges: B.P. Jeevan Reddy, C.J; V.N. Mehrotra, J

Bench: Division Bench

Final Decision: Disposed Of

Judgement

B.P. Jeevan Reddy, C.J.

The Tribunal has referred the following question u/s 256(1) of the Income tax Act, 1961.

"Whether, on the facts and in the circumstances of the case, the "Rasoi" expenses of Rs. 13,394 were in the nature of entertainment expenditure and were disallowable u/s 37(2B) of the Income Tax Act, 1961 ?"

We have heard learned counsel for the petitioner. None appears for the respondent, though served.

2. In view of the Full Bench decision of this court in Phool Chand Gajanand Vs. The Commissioner of Income Tax, , the question has to be answered in the affirmative, i.e., in favour of the Revenue and against the assessee. No costs.