

**(1992) 196 ITR 419**

**Allahabad High Court**

**Case No:** Income-tax Application No. 68 of 1991

Jawahar Lal Goyal

APPELLANT

Vs

Commissioner of  
Income Tax

RESPONDENT

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**Date of Decision:** April 22, 1991

**Acts Referred:**

- Income Tax Act, 1961 - Section 256

**Citation:** (1992) 196 ITR 419

**Hon'ble Judges:** R.K. Gulati, J; K.P. Singh, J

**Bench:** Division Bench

**Final Decision:** Allowed

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### **Judgement**

R.K. Gulati, J.

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

" 1. Whether, under the facts and circumstances of the case, the Income Tax Appellate Tribunal was justified in holding that Shri Mukesh Kumar was a benamidar of Jawahar Lal Goyal and not a co-sharer of land and building in terms of the unregistered agreement and statement on oath of Shri Mukesh Kumar?

2. Whether the Income Tax Appellate Tribunal was justified in treating the investment of Rs. 20,000 in land and building made by Shri Mukesh Kumar as loan to the appellant and further rejecting the investment of Rs. 24,840, thereby confirming it as undisclosed income of the appellant, ignoring the agreement to purchase land ?"

2. The other questions proposed in this application, in our opinion, are covered by the above questions and represent only different aspects of the above questions. In the circumstances, we do not consider it necessary to issue separate directions in respect of those questions. We, accordingly, direct the Income Tax Appellate Tribunal, Delhi Bench

"B", Delhi, to draw up a statement of the case and refer the aforesaid two questions for the opinion of this court.

3. In the result, the application is allowed in part. The assessee shall be entitled to costs which are assessed at Rs. 300.