

(2001) 02 GAU CK 0022

Gauhati High Court

Case No: Income Tax A. No. 9 of 2001

Commissioner of Income Tax

APPELLANT

Vs

Assam Tribune

RESPONDENT

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**Date of Decision:** Feb. 16, 2001**Acts Referred:**

- Income Tax Act, 1961 - Section 43B

**Citation:** (2002) 253 ITR 93**Hon'ble Judges:** N.C. Jain, C.J; P.G. Agarwal, J**Bench:** Division Bench**Advocate:** K.P. Sarmah and U. Bhuyan, for the Appellant;**Final Decision:** Dismissed

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### Judgement

N.C. Jain, C.J.

This appeal filed by the Commissioner of Income Tax in our considered view, deserves dismissal in limine in view of the ratio of law laid down by a Division Bench of this court in [Commissioner of Income Tax Vs. Bharat Bamboo and Timber Suppliers](#),

2. It has been held in [Commissioner of Income Tax Vs. Bharat Bamboo and Timber Suppliers](#), that if the sales tax amount is paid after the close of the accounting year but before the due date for filing of the return of income, the assessee would be entitled to relief under Explanation 2 to Section 43B of the Income Tax Act, 1961, as has been inserted by the Finance Act, 1989, with retrospective effect from April 1, 1984. The contributions towards provident fund, etc., in the instant case have admittedly been paid before the filing of the return by the assessee. We are in respectful agreement with the view taken by this court in [Commissioner of Income Tax Vs. Bharat Bamboo and Timber Suppliers](#), and, therefore, find no merit in the appeal. No substantial question of law is involved.

3. The appeal is thus dismissed in limine.