

(1986) 08 BOM CK 0004

Bombay High Court

Case No: Appeal No. 676 of 1986 in Writ Petition No. 567 of 1981

Central Board of Direct Taxes
and others

APPELLANT

Vs

Aditya V. Birla

RESPONDENT

Date of Decision: Aug. 27, 1986

Acts Referred:

- Income Tax Act, 1961 - Section 10, 80RRA

Citation: (1988) 170 ITR 136

Hon'ble Judges: Sujata V. Manohar, J; M. Jagannatha Rao, J

Bench: Division Bench

Judgement

@JUDGMENTTAG-ORDER

1. Mr. Parekh fairly states that the only ground on which the agreement has been disapproved by the Government is that the applicant was not in the service of a foreign employer as such and hence Messrs. Thai Rayon Co. Ltd. could not be regarded as an employer of the applicant. A perusal of section 10 of the Income Tax Act, 1961, and particularly clauses (7) and (8) thereof shows that where the intention of the law-makers was to refer to income chargeable under the head "Salary", that has been expressly so stated in the relevant provision itself. In view of the absence of any such words in section 80RRA of the Act, it cannot be said that what the section contemplates is only an amount received by an Indian assessee from a foreign employer as salary. In view of this, we agree with the reasoning and conclusions of the learned trial judge.

2. Appeal dismissed.