

(1988) 11 BOM CK 0036

Bombay High Court

Case No: Income-tax Reference No. 104 of 1976

Commissioner of Income Tax

APPELLANT

Vs

T. Maneklal Manufacturing Co.
Ltd.

RESPONDENT

Date of Decision: Nov. 18, 1988

Acts Referred:

- Income Tax Act, 1961 - Section 37

Citation: (1991) 188 ITR 344

Hon'ble Judges: T.D. Sugla, J; S.P. Bharucha, J

Bench: Division Bench

Judgement

S.P. Bharucha, J.

The question to be considered in this reference reads thus :

"Whether, on the facts and in the circumstances of the case, the technical fees of Rs. 47,21,419, Rs. 8,28,892 and Rs. 10,16,261 under the collaboration in the assessment of the assessee for the assessment year 1971-72?"

2. Counsel are agreed that the issue is concluded by a judgment of this court in the assessee's own case reported in [Commissioner of Income Tax, Bombay City-II, Bombay Vs. T. Maneklal Mfg. Co. Ltd.](#), and that the question must be answered in the affirmative and in favour of the assessee.

3. The question is so answered.

4. No. order as to costs.