

(2001) 10 DEL CK 0131

Delhi High Court

Case No: IT Appeal No"s. 147 of 2000 and 63 of 2001 5 October 2001

Director of Income Tax

APPELLANT

Vs

Sikar Charitable Trust

RESPONDENT

Date of Decision: Oct. 5, 2001

Citation: (2002) 120 TAXMAN 886

Hon'ble Judges: Arijit Pasayat, C.J; D.K. Jain, J

Bench: Full Bench

Advocate: R.D. Jolly and Ms. Prem Lata Bansal, for the Revenue. C.S. Vaidyanathan, Shailendra Swarup, Ms. Bindu Saxena, Ms. Ritu Arora, Ms. Amita Rajoria and Ms. Puja Swarup, for the assessed, for the Appellant;

Judgement

Heard. Neither the Assessing Officer nor the Commissioner (Appeals) had recorded any finding as regards the unauthorised manner of utilisation of the funds realised. It has not been indicated as to how there was infraction of any statutory requirement. On the contrary, the Tribunal has recorded a clear finding that there was due compliance with the statutory requirements. In view of such findings of fact recorded by the Tribunal holding that the case of the assessed fell beyond the ken of section 13 of the Income Tax Act, 1961, no question of law, much less a substantial question of law, arises from the order of the Tribunal. We find no merit in this appeal, which is, accordingly, dismissed.