IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

INCOME TAX REFERENCE NO.4 OF 1998

(The Commissioner of Income-tax, Vidarbha, Nagpur
vs.
Maharashtra State Seeds Corporation Limited, Akola)

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Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

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Shri S.N. Bhattad, Advocate for the Applicant.

CORAM : B.P. DHARMADHIKARI AND V.M. DESHPANDE, JJ.

DATE : 11th FEBRUARY, 2016.

Following question has been referred to this Court.

"Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in upholding the order of the CIT (A) deleting the additions made by the Assessing Officer being the amount of Provident Fund and ESIC contribution amounting to Rs.7,93,926/- paid after the "due date" but during the grace period ?"

The tax effect, if reference is answered in favour of the revenue, is of Rs.3,77,115/-.

Thus, following Instruction No.2 of 2005, dated 24/05/2008 and Instruction No.21, dated 10/12/2015, we return the reference unanswered.

JUDGE **JUDGE**

**sandesh*