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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.167 of 1999 (O&M)
Date of Decision : 15.11.2019

M/s Escorts Employees Ancillaries Limited Faridabad ...... Appellant

Versus

Additional Commissioner of Income Tax, Faridabad ...... Respondent

CORAM : HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN

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Present :- Mr. Alok Mittal, Advocate for the appellant.

None for the respondent.

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AJAY TEWARI, J. (ORAL)

The Income Tax Appellate Tribunal Delhi Bench "D" (hereinafter referred to as, the Tribunal) had forwarded the following questions of law for an answer :-

"(1) Whether the ITAT was correct in law and in the facts and in the facts and circumstances of the case in holding that deduction u/s 35AB could not be allowed in respect of payments made prior to 1.4.1986 and thereby denying deduction of Rs.1,26,944/- being 1/6th of Rs.7,61,666/-.

(2) Whether ITAT was correct in law in not adjudicating upon the alternate plea of the assessee which involved a pure interpretation of law on admitted facts?

(3) Whether ITAT was correct in law in denying deduction of depreciation on technical know-how payment made for acquisition of designs and drawings?"

None has entered appearance on behalf of the respondent-revenue.

We find that the present case is squarely covered by the judgment passed by this Court in ITR No.49 of 1998 decided on 10.01.2014, titled as ***Escorts Employees Ancillaries Ltd. Faridabad Vs. The Commissioner of Income-Tax Haryana, Rohtak.***

Counsel for the assessee is unable to cite any contrary judgment in this regard.

Consequently, we dispose of the reference by answering the question of law in favour of the revenue and against the assessee.

. Since the main case has been decided, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

15.11.2019
pooja sharma-I

Whether speaking/reasoned - Yes/No

Whether reportable - Yes/No