H/4.

D.B. INCOME TAX REFERENCE NO.16/1999.

Commissioner of Income Tax, Jodhpur
Vs.
M/s. Madad Ali Ansari & Co.

Date of Order : 16th April 2007.

HON'BLE MR. JUSTICE P.B. MAJMUDAR
HON'BLE MR. JUSTICE DINESH MAHESHWARI

Mr. Sangeet Lodha with
Mr. Vivek Shrimali, for the appellant
Mr. Vikas Balia for the respondent

..

On this reference application being taken up for hearing, learned counsel for the parties are ad idem that the issue herein stands concluded by the decision of this Court in D.B. Civil Income Tax Reference No.4/1996 (Commissioner, Income Tax, Jodhpur Vs. M/s. Madad Ali Ansari) decided on 06.07.2000 wherein this Court has held that once the conclusion with regard to genuineness of the firm is reached, the said finding cannot be disturbed as the same is essentially a finding of fact.

Following the decision in D.B. Civil Income Tax Reference No.4/1996 (Commissioner, Income Tax, Jodhpur Vs. M/s. Madad Ali Ansari) decided on 06.07.2000, this reference application is hereby dismissed.

(DINESH MAHESHWARI), J. **(P.B. MAJMUDAR) ,J.**

Mohan/