

SLP(C)No. 8076 OF 2001

IN THE SUPREME COURT OF INDIA@@
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CIVIL APPELLATE JURISDICTION@@
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CIVIL APPEAL NO. 2036 OF 2003@@
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(Arising out of S.L.P.(C) No.8076 of 2001)

Gita Sanghi ...Appellant(s)

versus

Commnr. of Income-Tax, Indore & Anr. ...Respondent(s)

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.SP2

Leave is granted limited to the question referred to in the notice.

This appeal is from the order of the High Court of Madhya Pradesh, Bench at Indore, in I.T.A.No.72 of 1999, dated October 16, 2000.

The appellant filed the I.T.A., under Section 260A of the Income Tax Act, 1961, in the High Court against the order of the Income Tax Appellate Tribunal, dated February 10, 1999. The High Court made the following order:

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"Heard on admission.

As we find no substantial question of law, the appeal is dismissed."

.SP2

Having heard Mr.Verma, the learned senior counsel for the appellant, and Mr.Raval, the learned Solicitor General for the respondents, we are of the view that the following substantial question of law does arise for consideration.

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.SP1

"Whether the amount of Rs.3,51,178/- which was written off in the previous year of the assessee should not be treated as a debt for the purposes of Section 36(2)(i) of the Income Tax Act."

.SP2

We are afraid we cannot accede to the contention of the learned Solicitor General that the issue is covered by the judgment of this Court in A.V.Thomas & Co.Ltd. vs.@@
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Commissioner of Income Tax (48 I.T.T. 67), relied upon by@@
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the Tribunal. In that case, the question related to a deduction under Section 10(2)(xv) of the Income Tax Act, 1922. The appellant herein claims deduction under Section

