

**S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S**

**CIVIL APPEAL NO(s). 1001 OF 2005**

**COMMNR. OF INCOME TAX & ANR.**

**Appellant (s)**

**VERSUS**

**I.T.I. LTD.**

**Respondent(s)**

**(With office report)**

**WITH**

**Civil Appeal NO. 1002-1009 of 2005 – With office report**

**Date: 21/01/2009 This Appeal was called on for hearing today.**

**CORAM :**

**HON'BLE MR. JUSTICE S.H. KAPADIA**

**HON'BLE MR. JUSTICE AFTAB ALAM**

**For Appellant(s) Mr. K. Radhakrishnan, Sr.Adv.**

**Mr. Arijit Prasad, Adv.**

**Mr. Rahul Kaushik, Adv.**

**Mr. B.V. Balaram Das, Adv.**

**For Respondent(s) Mr. T.L. Vishwanatha Iyer, Sr.Adv.**

**Mr. Rajiv Tyagi, Adv.**

**Mr. Chanchal Biswal, Adv.**

**Mr. Vikas Mishra, Adv.**

**Mr. P.J. Pardiwalla, S.Adv.**

**Mr. Rustom B.Hathikhanawala, Adv.**

**UPON hearing counsel the Court made the following**

**O R D E R**

**The appeals are dismissed with no order as to costs.**

**(S. Thapar)  
PS to Registrar**

**(Madhu Saxena)  
Court Master**

**The signed order is placed on the file.**

**Case Citation: (2017) taxcode.in 246 SC  
IN THE SUPREME COURT OF INDIA**

**CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO.1001 OF 2005**

**COMMNR. OF INCOME TAX & ANR.**

**...APPELLANT**

**(S)**

**VERSUS**

**I.T.I. LIMITED**

**...RESPONDENT(S)**

**WITH**

**CIVIL APPEAL NOS. 1002 TO 1009 OF 2005**

**ORDER**

A short question which arises for determination in these Civil Appeal(s) is – whether the assessee(s) was under statutory obligation under Income Tax Act, 1961, and/or the Rules to collect evidence to show that its employee(s) had actually utilized the amount(s) paid towards Leave Travel Concession(s)/Conveyance Allowance?

It may be noted that the beneficiary of exemption under Section 10(5) is an individual employee. There is no circular of Central Board of Direct Taxes (CBDT) requiring the employer under Section 192 to collect and examine the supporting evidence to the Declaration to be submitted by an employee(s).

For the above reasons there is no merit in the Civil Appeals and the same are dismissed with no order as to costs.

.....J.  
[ S.H. KAPADIA ]

New Delhi,  
January 21, 2009

.....J  
[ AFTAB ALAM ]