

High Court gets flak from Apex Court for deciding appeal without framing substantial question of law

Summary – The Supreme Court of India in a recent case of P. A. Jose, (the Assessee) held that where High Court without framing question of law as per provisions of section 27A(3) decided appeal, matter was remitted to High Court for framing a substantial question of law and hearing of appeal again

Facts

- The assessee submitted before the Supreme Court that the High Court had committed an error by not framing substantial question of law as per the provisions of section 27A(3).

Held

- The appeal under section 27A(3) can be admitted only when a substantial question of law is involved in the appeal and according to sub-section (4), the question of law has to be formulated by the High Court.
- Such a question had not been framed and without framing a question of law, the appeal had been decided by the High Court.
- Therefore, the matter required to be remitted to the High Court so that a substantial question of law could be framed, if any, and the appeal could be heard again.