

1962

*Present : Herat, J., and Abeyesundere, J.*

S. A. H. JAFFERJEE, Appellant, and COMMISSIONER OF  
INLAND REVENUE, Respondent

*S. C. 2 of 1962—Income Tax BRE/292*

*Income Tax Ordinance—Section 78—Case stated—Point of law must be specified.*

A case stated under section 78 of the Income Tax Ordinance must specify a question of law on which the opinion of the Supreme Court is required.

CASE stated under section 78 of the Income Tax Ordinance.

*M. Tiruchelvam, Q.C., with S. Ambalavanar and C. Pathmanathan,*  
for the assessee-appellant.

*J. G. T. Weeraratne, Senior Crown Counsel, with H. L. de Silva, Crown  
Counsel, for the Commissioner of Inland Revenue, respondent.*

June 20, 1962. ABEYESUNDERE, J.—

The present case purports to be a case stated under section 78 of the Income Tax Ordinance. That section permits an appeal to the Supreme Court on a question of law. The case stated to us does not specify a question of law on which the opinion of the Supreme Court is required. We therefore remit the case back to the Board of Review in order that the Board may amend the case stated so as to specify the question of law on which the opinion of the Supreme Court is required.

HERAT, J.—I agree.

*Case sent back.*

---