



% 14.07.2009

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Present: Ms. Prem Lata Bansal for the appellant.
Ms. Poonam Ahuja for the respondents.

+ ITA No. 1137/2008
ITA No. 1162/2008

(Common Order)

Though various questions of law are framed in these appeals, we find that they relate to two common issues which can be covered by the following questions :-

- “(i) Whether ITAT was correct in law in holding that though the last authorization for operating lockers was issued on 7.12.2000, the limitation did not extend to 31.12.2002 as the same was signed by the Addl. Director of Income Tax (Inv), who was not authorized to issue the same?
- (ii) Whether ITAT was correct in law in quashing the block assessment order passed by the assessing Officer u/s. 158 BC of the Act on the ground that no notice under Section 143(2) had been issued by the Assessing Officer and served upon the assessee during the block assessment proceeding?”

Insofar as the second question is concerned, we are of the opinion that it is covered by the judgment of this Court in *CIT v. Pawan Gupta & Ors.*, 223 CTR 487. Regarding the first question, the learned counsel for the respondent accepts the position that in view of the proposed amendment incorporated in the Finance Bill, the warrants, even



if they are subsequently issued by the authorized officer, will be tre

valid authorization. This issue is accordingly answered in favour of the Revenue.

These appeals are disposed of in the aforesaid terms.


A.K. SIKRI, J.


VALMIKI J. MEHTA, J.

July 14, 2009
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