



% 07.12.2009

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Present: Mr. Subhash Bansal, Adv. for the appellant/Revenue.
Mr. S. Kochar with Mr. Peeyush Sharma, Advs. for the respondent-assessee.

+ ITA No. 834/2008

Learned counsel for the parties concede that the subject matter of this appeal is the same which was in ITA No.166/2007. That appeal was decided by a Division Bench of this Court vide orders dated 02.04.2008 framing the same question of law, which arises in this appeal. The following question of law arose in the said case for consideration:

“Whether the Assessing Officer could have passed an order under Section 271-C of the Income Tax Act, 1961 without giving any reasons whatsoever?”

The aforesaid question of law was decided in the affirmative, *i.e.*, in favour of the Revenue and as a consequence, matter was remanded back to the file of the Assessing Officer to decide the issue afresh in terms of the order passed by the CIT under Section 263 of the Income Tax Act.

Following that order, we answer the said question formulated in this appeal as well in favour of the Revenue and remit the case back to the Assessing Officer for passing fresh orders.

This appeal is disposed of in the aforesaid terms.



Learned counsel for the respondent/assessee informs us there are few other appeals pending in this Court relating to the same assessee involving the same question. He states that the Income Tax Appellate Tribunal had decided 10 appeals by common judgment. Learned counsel for the Revenue shall take steps for getting those appeals listed within one week.

Dasti.

A.K. SIKRI

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Siddharth Mridul

SIDDHARTH MRIDUL

December 07, 2009

pmc

Rest
 - C.M. no. - 15036/10 - for directions
 - C.M. no - 15037/10 - for exemption.
 - Appand should Disband of