

C 8



A-15,16,17,19

14.9.2010.

Present: Ms. Prem Lata Bansal, Advocate for the department.

Mr. M.S. Syali, Sr. Advocate with Mr. Mahua Kalra, Ms Husnal Syali, Advocates for the respondent/assessee.

**+ITA 1199/2007,ITA 1200/2007,ITA 1201/2007,ITA 1203/2007**

\* In these cases, notice for reassessment under Section 148 of the Income Tax Act was issued by the Assessing Officer beyond four years from the date of original assessment orders passed. The ITAT has quashed the notice on this ground holding that it was not a case of non-disclosure of full and complete particulars and, therefore, notice under Section 148 of the Act was bad in law. The COD has not granted permission to the department to challenge this part of the order. This notice itself had to be bad in law when the revenue was not permitted by the COD to file appeal in these matters.

These appeals are dismissed on this short ground.

  
A.K. SIKRI, J.

  
REVA KHETRAPAL, J.

SEPTEMBER 14,2010  
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