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**% 12.07.2011**

Present: Mr. Sanjeev Sabharwal, Sr. Standing Counsel for the Revenue/Appellant.  
Mr. Ajay Vohra with Mr. Somnath Shukla, Advocates for the assessee/Respondent.

**+ ITA No.278/2011**

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The Assessing Officer issued notice under Section 147 read with Section 148 of the Income Tax Act (hereinafter referred to as 'the Act') and initiated the reassessment proceeding. Thereafter, certain additions were made.

The assessee challenged that order by filing appeal before the CIT(A) questioning the validity of notice under Section 148 of the Act and also the additions on merits. The CIT (A) upheld the validity of notice under Section 148 of the Act and deleted the additions.

The assessee filed appeal thereagainst. The assessee also filed cross-objections challenging that part of the order of the CIT (A) whereby the CIT (A) had upheld the validity of notice under Section 148 of the Act. The Tribunal vide impugned order has also allowed the cross-objections of the assessee holding that the notice under Section 148 of the Act was not proper and illegal. For this reason, the Tribunal did not go into the merits of the additions made by the AO, which were deleted by the CIT (A).

The Revenue has filed two appeals, viz., ITA No.277 of 2011 and the instant appeal against the said order. In ITA



No.277/2011, the order of the Tribunal quashing the notice under Section 148 of the Act is challenged, which appeal has been admitted by this Court in today's date.

In the present appeal, the additions made by the AO, which were deleted by the CIT (A) are challenged. Since the Tribunal did not discuss the question on merits, this appeal is clearly incompetent and is not maintainable.

This appeal is accordingly dismissed.

A handwritten signature in black ink, appearing to read 'A.K. Sikri', is written above the printed name.

**A.K. SIKRI, J.**

A handwritten signature in black ink, appearing to read 'M.L. Mehta', is written above the printed name.

**M.L. MEHTA, J.**

**JULY 12, 2011**

pmc