(1994) 09 P&H CK 0079

In the Punjab And Haryana At Chandigarh

Case No : Civil Writ Petition No. 14012 of 1994

HARPHOOL SINGH APPELLANT

Vs

Income Tax SETTLEMENT COMMISSION AND OTHERS. RESPONDENT

Date of Decision : 30-09-1994

Acts Referred:

Constitution of India, 1950 — Article 226
Income Tax Act, 1961 — Section 245C

Citation : (1995) 130 CTR 54 : (1995) 215 ITR 216

Judgement

Heard Mr. Harbhagwan Singh, learned senior counsel for the petitioner, and perused the impugned order dated June 26, 1994 (annexure P-1), passed by the Income Tax Settlement Commission, Principle Bench, New Delhi (hereinafter called "the commission").

Under the impugned order, the Commission after hearing counsel for parties, rejected the settlement application field by the petitioner u/s 245C of the Income Tax Act, 1961 (hereinafter referred to as "the Act"). The Commission, in paragraph 8 of the order, has given the reasons and we see no reason to differ form the findings recorded therein. While assailing the impugned order, Mr. Harbhagwan Singh, learned senior counsel, has urged that the order is too cryptic and has been passed without considering the various contentions. Learned counsel urged that the matter needs to be considered in a writ petition under article 226 of the Constitution.

In our opinion, whether the settlement application field u/s 245C of the Act is to be admitted or no, would depend upon the facts and circumstances of each case. The commission has given cogent reasons and in is opinion, to quote, -

".... Most of the controversial issues about ownership of business have already been settled. There is no pending investigation of such a complex nature as would require the intervention of the Settlement Commission."

If the Commission reaches this finding, we see no reason to disagree with the said finding.

Learned counsel further urged that the order is based upon a report which itself was not accepted by the Commission. Be that as it may, admittedly, the appeal is pending before the appellate authority and it would be open to the petitioner to challenge the issues which he wants to be settled in the application u/s 245C of the Act. There is no substance in the petition. Writ petition to stand summarily rejected.