(2002) 04 DEL CK 0142

In the Delhi High Court

Case No : Civil Writ No. 202 of 1989 and Civil Miscellaneous No. 696 of 2001

Rama Hing Suppliers APPELLANT

Vs

Union of India (UOI) RESPONDENT

Date of Decision : 19-04-2002

Acts Referred:
Constitution of India, 1950 — Article 226
Income Tax Act, 1961 — Section 147, 148

Citation : (2003) 259 ITR 306 : (2002) 123 TAXMAN 800

Hon'ble Judges : S.K. Mahajan, J

Bench : Single Bench

Advocate : K.R. Manjani, for the Appellant; R.D. Jolly and Ajay Jha, for the Respondent

Judgement

S.K. Mahajan, J.—By way of this petition, the petitioner has challenged the reassessment u/s 147(a) of the Income Tax Act, 1961, and the issuance of notice u/s 148 of the Act on the ground that there was no material before the Department for coming to the conclusion that the matter required reassessment. It is submitted by counsel for the petitioner that because of this writ petition, the proceedings in appeal were stayed by the Commissioner of Income Tax (Appeals) and he will be satisfied in case a direction is given to the Commissioner of Income Tax (Appeals) to decide this appeal within the time fixed by this court.

2. In view of the submissions made and in view of the fact that the petitioner has already availed of the remedy of appeal by filing appeal before the Commissioner of Income Tax (Appeals) against the order of reassessment, in my view, it will not be proper for this court to interfere with the order directing reassessment. However, since the appeal is pending for quite some time, I deem it appropriate to issue directions to the Commissioner of Income Tax (Appeals) to decide the same within the time given by this court.

3. I accordingly dispose of this petition with a direction to the Commissioner of Income Tax (Appeals) to decide the appeal filed by the petitioner within four

months from today. The petitioner will make an application before the Commissioner of Income Tax (Appeals) for reopening his appeals and on receipt of that application, the Commissioner of Income Tax (Appeals) will take immediate steps for having the matter disposed of expeditiously.

