

(2006) 08 P&H CK 0551

High Court Of Punjab And Haryana At Chandigarh

Case No: IT Appeal No. 587 of 2005

Commissioner of Income Tax

APPELLANT

Vs

Rajesh Garg

RESPONDENT

Date of Decision: Aug. 11, 2006

Acts Referred:

- Income Tax Act, 1961 - Section 143(1)(a), 151, 2(16)

Hon'ble Judges: J.S. Narang, J; Anand Kumar, J

Bench: Division Bench

Advocate: Yogesh Puthey, for the Appellant; Sanjay Bansal, for the Respondent

Judgement

@JUDGMENTTAG-ORDER

1. It is agreed between the learned counsel for the parties and we are also satisfied that the following questions of law would arise for our consideration:-

1. Whether the initiation of reassessment proceedings in a case where the assessment was framed u/s 143(1)(a), in the absence of approval having been granted by the Joint Commissioner of income tax as envisaged u/s 151, of the income tax Act, 1961 is without jurisdiction and therefore invalid?

2. Whether definition of Commissioner as defined u/s 2(16) of the Act would include the Addl. Commissioner, Joint Commissioner and Deputy Commissioner, as defined u/s 151 of the income tax Act and that the interpretation would be founded/affected by the decision rendered in Berger's case?

Admitted.

In the facts and circumstances of the case, Registry is directed to list the aforesaid appeal for hearing within six months.