

Company: Sol Infotech Pvt. Ltd.

Website: www.courtkutchehry.com

Printed For:

Date: 01/12/2025

(2009) 01 P&H CK 0246

High Court Of Punjab And Haryana At Chandigarh

Case No: WT Appeal No. 2 of 2009

Commissioner of Wealth Tax

APPELLANT

۷s

Satinder Kumar Leekha

RESPONDENT

Date of Decision: Jan. 6, 2009

Hon'ble Judges: M.M. Kumar, J; H.S. Bhalla, J

Bench: Division Bench

Advocate: Krishna Mehta, for the Appellant; Sanjay Bansal and Prashant Bansal, for the

Respondent

Final Decision: Dismissed

Judgement

M.M. Kumar, J.

This order shall dispose of W.T. Appeal Nos. 2, 3, 6, 9, 10 & 11 of 2000 and W.T.R. Nos. 23, 26, 27, & 29 of 1997. All these appeals and references have been preferred by the revenue and are being disposed of by the common order because the tax effect monetarily speaking is diminutive. The facts are being mentioned from W.T.A. No. 2 of 2000. The instant appeal has been preferred against order dated 24-6-1999, passed by the Income Tax Appellate Tribunal, Delhi Bench-B, New Delhi (for brevity, "the Tribunal") in WTA Nos. 280 (Delhi) of 93 & 281 (Delhi) of 93 in respect of assessment year 1989-90 and 1990-91. The Tribunal has disposed of the appeals primarily on the ground that the matter is covered by order dated 2-6-1998 passed in WTA No. 198 and 199/Del/93 in the case of assessee Shri Sunil Kumar Bansal. On the basis of the aforementioned precedent, the order passed by the Commissioner of Wealth Tax (Appeal) dated 1-12-1992 was upheld. The total tax effect according to the order of the Commissioner of Wealth-tax (Appeal) in respect of both the assessment years separately is Rs. 30,256 and Rs. 22,369.

2. Mr. Krishan Mehta, learned counsel for the appellant-revenue has at the outset submitted that the tax effect is diminutive and, therefore, this Court may not like to go into the merit of the controversy raised.

3. Mr. Sanjay Bansal, learned counsel for the respondent-assessee has submitted that as the tax effect is diminutive, as has been noticed in the preceding para, it would not be conducive to decide the controversy on merit. In support of his submission, learned counsel has placed reliance on a Full Bench judgment of this Court in the case of Commissioner of Income Tax Vs. Aruna Luthra, . Having heard learned counsel for the parties we are of the considered view that the dispute relates to the assessment years 1989-90 and 1990-91 and the parties have been litigating for over 18 years. Therefore, we follow the view taken by the Full Bench of this Court in the case of Smt. Aruna Luthra (supra) and would prefer to refrain from interfering in the order passed by the Tribunal. Accordingly, the appeals and references are dismissed without answering the question of law.