(1993) 04 SC CK 0022

Supreme Court of India

Case No: S.L.P. (Civil) No. 16568-69/92

M.L. Dujari — APPELLANT

Vs

Union of India (UOI) and Others — RESPONDENT

Date of Decision: April 12, 1993

Acts Referred:

- Income Tax Act, 1961 - Section 132

Citation: (1999) 84 ECR 298 : (1999) 111 ELT 324 : (2000) 10 SCC 548

Hon'ble Judges: S. Mohan, J; P. B. Sawant, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

P.B. Sawant and S. Mohan, JJ.
Heard counsel for the parties. We feel that it is not necessary in this case to go into the merits of the High Court''s order. The Officer conducting the regular assessments proceedings should not allow himself to be influenced by any observations made or findings given in the summary proceedings u/s 132.

2. There is no grievance that during the regular proceedings which are in progress at present no access is given to the documents. However, the grievance is that although the petitioner is entitled to the original documents, the Commissioner of Income Tax by his letter dated 8-6-1992 accorded sanction for continuing the retention of the account books. If the petitioner is aggrieved by this order or if any such order passed in future he may approach the appropriate forum. The special leave petitions are dismissed.