

Dr. O.P. Agarwal Vs. Cit

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Court : Allahabad

Decided On : Mar-15-2002

Reported in : [2002]123TAXMAN539(All)

Appeal No. : Civil Miscellaneous Writ Petition No. 432 of 2002 15 March 2002

Appellant : Dr. O.P. Agarwal

Respondent : Cit

Advocate for Pet/Ap. : P.M.N. Singh, *for the Assessee Sri Krishna, for the Revenue*

Judgement :

ORDER

We have heard Sri P.M.N. Singh, the learned Additional Advocate General for the assessee and Sri Sri Krishna, the learned counsel for the revenue.

2. Considering the facts and circumstances of the case and the documents on record, it appears that the plea raised in the instant writ petition is only a circuitous process to delay and avoid payment of taxes and to comply with the order in assessment proceeding. The claim made in the writ petition is that the application under section 154 of the Income Tax Act, 1961 has not been disposed of by the Commissioner, Bareilly, respondent No. 1. In our view, there is no apparent error on the face of the record, which is required to be considered and, as such, we cannot accept the plea raised by the learned advocate for the assessee.

3. There being no merit, the writ petition fails and is dismissed. However, it will be open to the writ petitioner to prefer an appeal before the Tribunal if the same is already not time-barred.

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