Cit Vs. Smt. Sukhrani Devi

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SooperKanoon Citation : sooperkanoon.com/495011

Court : Allahabad

Decided On : Feb-04-2004

Reported in : [2004]141TAXMAN354(All)

Appeal No. : IT Reference No. 119 of 1984 4 February 2004

Appellant : Cit

Respondent : Smt. Sukhrani Devi

Judgement :
ORDER

Affidavit of service has been filed today. It appears that the assessee has been served but none appeared on behalf of the assessee.

2. In this reference, following question has been referred to under section 256(1) of the Income Tax Act, 1961, for our opinion :

'Whether on the facts and in the circumstances of the case, the learned Tribunal was legally justified in upholding the Appellate Assistant Commissioners order cancelling the assessment orders framed by the Income Tax Officer for the assessment years in question'. 3. The case is squarely covered by the judgment of the Honble Supreme Court and the question referred for our opinion, has already been answered by the Apex Court in Hindustan Aeronautics Ltd. v. CIT : [2000]243ITR808(SC) and CIT v. Shri Arbuda Mills Ltd. (1998) 231 ITR 502, wherein the Apex Court considered the scope and effect of the amendment of section 263(1) by Finance Act, 1989 with retrospective effect and held that the powers of Commissioner of Income Tax shall extend and shall be deemed to have extended to matters not considered and decided in appeal filed by assessee before the Commissioner of Income Tax.

4. Thus, in view of the above, we answer the Reference in negative i.e., in favour of the revenue and against the assessee.