Appropriate Authority and anr. Vs. Vijay Kumar Sharma

Appropriate Authority and anr. Vs. Vijay Kumar Sharma

SooperKanoon Citation : sooperkanoon.com/666619

Court : Supreme Court of India

Decided On : Nov-16-2000

Reported in : (2001)168CTR(SC)611; [2001]249ITR554(SC)

Judge : S.P. Bharucha,; D.P. Mohapatra and; S.N. Phukan, JJ.

Acts : Income-tax Act, 1961 - Sections 269UD and 269UD(1A)

Appellant : Appropriate Authority and anr.

Respondent : Vijay Kumar Sharma

Advocate for Def. : M.L. Verma, Sr. Adv., ; Kavin Gulati, ; A.K. Verma, ;

Advocate for Pet/Ap. : S.W.A. Quadri,; S.K. Dwivedi and; Sushma Suri, Advs

Judgement :
ORDER

UNDER SECTION 269UDReasonable opportunity of hearing not given to parties

Catch Note:

There was so gross a breach of principles of natural justice that High Court was right in setting aside order and not remitting matter back to appropriate authority.

Case Law Analysis:

Decision of the Allahabad High Court in Vijay Kumar Sharma v. Appropriate Authority (1996) 220 ITR 509 (All) affirmed.

Application:

Also to current assessment year.

Decision:

In favour of respondents.

Income Tax Act 1961 s.269UD