

income-tax Officer Vs. President, Income-tax Appellate Tribunal and anr.

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Court : Delhi

Decided On : Mar-10-1997

Reported in : [1998]232ITR420(Delhi)

Judge : D.K. Jain and; Y.K. Sabharwal, JJ.

Acts : [Income Tax Act, 1961](#) - Sections 28, 254(2) and 256

Appeal No. : CWP No. 1010 of 1997

Appellant : income-tax Officer

Respondent : President, Income-tax Appellate Tribunal and anr.

Advocate for Def. : K.M.L. Majele, Adv.

Advocate for Pet/Ap. : Deokinandan, Adv

Judgement :

By The Court

1. This petition filed approximately two years after the making of the order challenges the order of the Tribunal dt. 12th June, 1995, made on application filed by the assessed under s. 254(2) of the IT Act, 1961. Apart from delay and laches, we find that against the impugned order the petitioner has alternate remedy of filing reference application under s. 256 of the Act. The contention is that in the guise of an order under s. 254(2), in fact the impugned order reviews the earlier

order made by the Tribunal and that the Tribunal has no power of review. If according to the petitioner that was so, it could raise the question of law to that effect. We find no ground to interfere in our writ jurisdiction.

2. Dismissed.

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