

Cwt Vs. C.K. Gupta

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Court : Delhi

Decided On : Jul-24-2002

Reported in : [2003]127TAXMAN553(Delhi)

Appeal No. : WT Case Nos. 45-49 of 1991 24 July 2002

Appellant : Cwt

Respondent : C.K. Gupta

Advocate for Pet/Ap. : R.D. Jolly and; Ajay Jha,;for the Revenue; C.S. Aggarwal

Judgement :

ORDER

These applications under section 27(3) of the Wealth Tax Act, 1957 (hereinafter referred to as the Act) were filed in the year 1991 and since then the matters are being adjourned to ascertain the final status of the order passed by the Tribunal in the case, of C.K. Gupta (HUF), the respondent herein, on 29-8-1997 in IT Appeal No. 362 (Delhi) of 1993, pertaining to the assessment year 1968-69. Mr. R.D. Jolly, the learned senior standing counsel for the revenue, submits that despite his best efforts he has not been able to get any instructions in this behalf. He submits that as per his instructions the records of the case are not traceable in the department. Mr. C.S. Aggarwal, the learned counsel for the assessed, on the other hand, submits that according to his instructions the said order has attained finality as the revenue had not filed any reference against the said order.

2. We feel that in view of the statement made by Mr. Aggarwal, there is no point in adjourning the matter again for awaiting the aforementioned information. The order of the Tribunal, relied upon by the Tribunal, in the present case, having attained finality, there is no ground for issuing a direction to the Tribunal to refer a question of law.

3. The applications are, accordingly, dismissed. No costs.

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