

#41 to 43

% 02.12.2010

Present: Ms. Prem Lata Bansal, Advocate for the Revenue.
Mr. Somnath Shukla, Adv. for the assessee.

(Common Orders)

+ITA Nos.1905, 1906, 1907/2010

*

The Department has filed ITA No.1100 of 2010 challenging the order dated 19.06.2009 passed by the Income Tax Appellate Tribunal. The respondent-assessee herein had claimed exemption under Section 12A of the Income Tax Act, which has been allowed by the ITAT giving the exemption with effect from 01.04.1997. The Department is aggrieved by this part of the order and ITA No.1100/2010 is filed for that purpose, which is pending adjudication.

The Assessing Officer had also issued notices under Section 147 of the Act reopening the assessment proceedings in respect of certain assessment years. The assessee had challenged the validity of those orders. By the same judgment, this challenge of the assessee has been turned down.

It is that aspect of the order, which is challenged by the assessee by means of these appeals. When these appeals came up for hearing on 30.11.2010 and were listed along with ITA No.1100 of 2010, it was stated by Mr. Ajay Vohra, learned counsel for the assessee that these appeals are filed as cross appeals. He fairly stated that in case the order of the ITAT on merits is ultimately sustained in favour of the

Signature Not Verified, he would not press these appeals. Even otherwise, in the

appeal preferred by the Department, it is always open to the respondent to challenge the decision of the ITAT whereby proceedings under Section 147 of the Act are upheld.

Giving this liberty to the assessee to raise these issues in ITA No.1100 of 2010, we dispose of these appeals. However, files of these appeals shall be tagged along with ITA No.1100 of 2010.

Agas 4 53
A.K. SIKRI, J.

Suresh

SURESH KAIT, J.

DECEMBER 02, 2010

pmc