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% 24.05.2013

Present: Mr. Anil Sapra, Sr. Adv. with Ms. Neelam Singh, Adv. for the petitioner

Mr. Rajesh Manchanda with Mr. Rajat Manchanda, Adv. for the respondent

+ W. P. (C) No.5572/2011

This order may be read in continuation of the last order dated 17.05.2013.

Learned counsel for the respondent has examined the record and, on instructions, state that no notice apart from the notice dated 11.09.1989 was issued to the petitioner under section 7A of the Act. He, however, submits that the proceedings have been going on and the petitioner has been participating in those proceedings. He submits that the petitioner has been producing the record and, therefore, would be aware of the fact that the assessment has been made for the period even after 1988-89.

Merely because the proceedings may have been going on even in the subsequent years, it does not follow that the petitioner was put to notice in any way with regard to the assessment of the amount claimed under section 7A for the subsequent period i.e. post 1988-89.

The demand raised by the respondent in the impugned order passed under section 7A of the Act is not restricted for the period upto 1988-89, but goes on to compute the amount for the period 1989-90 to 1998-99. The demand for the period 1989-90 to 1998-99 cannot be sustained since the show cause notice was limited for the period 1988-89, and that part of the

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demand is accordingly quashed. The petitioner shall, however, be liable to pay the demand raised for the period ^{upto} 1988-89, and the respondent may take independent proceedings in respect of the later period in accordance with law.

Petition stands disposed of in the aforesaid terms.



VIPIN SANGHI, J

MAY 24, 2013

sr