

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.385 of 2009

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Assistant Commissioner of Income Tax, Central Circle -4

.... Appellant/s

Versus

Shri Ratan Kumar Tulsi, S/o Dr. Mahabir Prasad resident of Daroga Rai
Path and Flat No. 35, Tulsi Vatika, apartment , Patliputra Colony, Patna -13

.... Respondent/s

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Appearance :

For the Appellant/s : Mrs. Archana Sinha, Sr. S.C. IT

For the Respondent/s : Mr. Ajay Rastogi, Advocate.

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**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR
DATTA**

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

11 01-05-2015

Heard learned Senior Standing Counsel for the
appellant-Income Tax Department and learned counsel for the
respondent.

The appeal has been filed against the order dated
6.2.2009 passed by the Income Tax Appellate Tribunal, Patna
Bench, Patna in ITA No. 36/Pat/2005 for the block period 1990-
91 to 2000-01 which was a common order passed along with ITA
No. 34/Pat./2005 in relation to the same period in the case of the
father of the respondent, namely, Dr. Mahabir Prasad. It is not in
dispute that the case of the respondent and that of his father stood
on an identical footing and as against that part of the order which
related to the father of the petitioner the revenue had filed
Miscellaneous Appeal No. 391 of 2009 (Assistant

Commissioner of Income Tax Vs. Dr. Mahabir Prasad) which was dismissed by order dated 15.05.2012 by this Court holding that since both the material issues have been decided by the Tribunal as per law, it found no substantial question of law for determination in the appeal. In the present matter also, we find the same two substantial questions of law have been raised which have already been considered by this court in the order dated 15.05.2012 passed in M.A. No. 391 of 2009 and rejected by this Court.

In the aforesaid view of the matter, on perusal of the materials on record, we see no reason to differ in this case with the view taken by the earlier Division Bench of this Court in the aforesaid miscellaneous appeal in the case of the father of the respondent.

The appeal is, accordingly, dismissed.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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