IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.332 of 2006
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Commissioner of Income Tax, Central, Patna
.... Assessing Officer/Appellant
Versus
Takshila Education Society, C-565, IInd Floor, Defence Colony, New Delhi, as at Kashi Place, Dak Bunglow, Patna
.... Assessee/Respondent
==
with
Miscellaneous Appeal No.330 of 2006
==
Commissioner of Income Tax. Central; Patna
.... Assessing Officer/Appellant
Versus
Takshila Educational Society, C-565, IInd floor, Defence Colony, New Delhi, also at Kashi Place, Dak Bunglow, Patna
.... Assessee/Respondent
==
CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

18 27-11-2015 It is submitted by learned counsels for the parties that the order of reopening under Section 147 of the Income Tax Act, 1961 has itself been quashed by the Tribunal by its order dated 30.11.2009 holding that the AO had assumed jurisdiction in an illegal manner and, therefore, the re-assessment framed on 28.3.2003 was illegal and bad in law as the same was void ab initio and the said order of the Tribunal had been affirmed by this Court by order dated 6.4.2015 passed in M.A.Nos. 277 and 278 of 2010 filed by the Revenue.

In the aforesaid circumstances, it is evident that the order of reopening under Section 147 of the Act itself having been held to be bad in law, the orders passed in the said proceedings would also be of no avail. The present appeals filed by the Revenue against such orders are, accordingly, dismissed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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