IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.300 of 2007

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1. Commissioner of Income Tax (Central), Patna.
2. Asstt. Commissioner of Income-Tax, Circle-1, Patna

.... Appellants

Versus

Smt. Leelawanti, C/O Sri Vijay Kumar Malik 1/158,
Gali Bagichi Wali, Punja Sharif, Kashmere Gate,
Delhi-110 006.

.... Respondent

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Appearance :
For the Appellants : Mr. Rishi Raj Sinha, Sr.S.C.
Mrs. A. Prasad, Jr.S.C.
For the Respondent : Mr. D.V. Pathy, 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 10-03-2015 It is pointed out by learned counsels for the parties that the issues involved herein are squarely covered by the decision of this Court dated 26.02.2015 passed in M.A. No.301 of 2007, in which it was held as follows:

> "It is difficult to accept the aforesaid submission of learned counsel for the appellants. Even Section 142A speaks of the Assessing Officer making a reference to a Valuation Officer to estimate the value, including fair market value, of any asset, property or investment and submit a copy of report to him for the purpose of assessment or re-assessment. Thus, the requirement of such reference being made during the course of assessment or re-assessment proceeding is not given up in the new Section 142A brought on the statute book with retrospective effect. Hence, despite Section 142A, the action of the Assessing Officer continues to be without jurisdiction, there being admittedly no assessment or re-assessment proceeding pending on the day he made the reference to the Valuation Officer.

> We find no error in the order of the learned Tribunal nor any substantial question of law arising in the present appeal. The appeal is accordingly, dismissed."

In the aforesaid view of the matter, the present appeal is also dismissed.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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