

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No. 61 of 2009**

Commissioner of Income Tax, Raipur Chhattisgarh.

---- Appellant**Versus**

M/s. Rajesh Strips Limited, 535-C, Urla Industrial Area, Raipur Chhattisgarh.

----Respondents

For Appellant:-

Ms. Naushina Afrin Ali, Advocate.

For Respondent:-

Shri Manoj Kumar Sinha, Advocate.

Hon'ble The Chief Justice**Hon'ble Shri Justice P. Sam Koshy****Judgment on Board****Per Navin Sinha, Chief Justice****07/07/2015**

1. The present appeal filed by the Department arises from a common order dated 13.10.2006 passed by the Income Tax Appellate Tribunal, Nagpur (hereinafter called 'the Tribunal'). The Tribunal allowed Appeal No. 8/Nag/2004, 107/Nag/2003, and cross objection No. 64/Nag/2005 filed by the Assessee. Appeal No. 106/Nag/2005 and Appeal No. 2/Nag/2004 filed by the Department were dismissed. All of them related to block assessment year 1.4.1989 to 26.2.2000 with regard to the sole Respondent. Tax Case No. 58 of 2009 and 62 of 2009 were also preferred by the Department against the common order dated 13.10.2006. Both stood dismissed in 2009 for non-compliance of the peremptory order for removal of defects.
2. We have called for the records and find that neither have the defects been removed nor has the Department filed any application for restoration.

3. Considering that the questions of law arising for consideration are common in between the same parties and for the same block year, we are not persuaded to entertain the present appeal when the Department has accepted the finality of the order dated 13.10.2006 in other two appeals and wishes to proceed selectively in one only.

4. Learned Counsel for the Appellant did seek to persuade us to consider the present appeal on merits. We do not consider it prudent to do so in a piquant situation created by the Appellant due to its own conduct between the same parties and for the same block period.

5. The appeal is dismissed.

Sd/-
(Navin Shiha)
CHIEF JUSTICE

Sd/-
(P. Sam Koshy)
JUDGE