

FARAD CONTINUATION SHEET NO.
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

INCOME TAX APPEAL NO. 29 OF 2015

The Commissioner of Income Tax-Central, Nagpur

-vs-

Ashish Bajaj

Office notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's Orders.

Mr.S.N.Bhattad and Mr.Abhishek Bhoot, counsel for the appellant.

CORAM : SMT.VASANTI A. NAIK &
A.M.BADAR, JJ.

DATE : 23.07.2015.

Heard.

On hearing the learned counsel for the Department and on a perusal of the judgment rendered by this Court on 29/10/2010 in Income Tax Appeal No.36 of 1995, we find that the issue involved in this case stands answered against the Department by the said judgment. In this case also the assessment was complete on 01/08/2006 and the search was conducted on 13/08/2008 and therefore, the notice and action under Section 153A of the Income Tax Act was bad in law.

Since no substantial question of law arises for consideration in this income tax appeal, the appeal is dismissed with no order as to costs.

JUDGE

JUDGE