IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO.1116 OF 2014
WITH
CIVIL APPLICATION (CAW) NO.2340 OF 2014

(Gopal s/o Subhaschandra Chandak ..vs.. The Commissioner of Income Tax (Circle-I) Nagpur and others)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

CORAM : B.P. DHARMADHIKARI &
Z.A. HAQ, JJ.
DATE : 07-09-2015.

Heard Shri P.D. Meghe, learned Advocate for the petitioner and Shri Anand Parchure, learned Advocate for the respondents.

Shri P.D. Meghe, learned Advocate attempts to demonstrate that here the reopening of proceedings by invoking powers under Section 148 of the Income Tax Act is itself unwarranted as there is no material to reach necessary satisfaction.

Shri Anand Parchure, learned Advocate submits that though initially this Court did not permit the respondents to pass assessment order, on 14-03-2014, the orders were allowed to be passed and accordingly assessment has been completed. Those orders have now been questioned in appeal before the

CIT by the petitioner.

Shri P.D. Meghe, learned Advocate submits that he has no instructions about such appeal and in any case in that appeal a ground on correctness or otherwise of satisfaction recorded could not have been taken.

In this situation, we grant liberty to the petitioner to move appropriate application seeking amendment to the memo of appeal to raise necessary challenges under Section 148 of the Income Tax Act.

With this liberty, we dispose of the writ petition and civil application. No costs.

JUDGE **JUDGE**

pma