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

INCOME TAX APPEAL NO.110 OF 2010
The Commissioner of Income Tax-IV, MECL Building, Nagpur
..vs..
Shri Kailashchandra Nuwal

....

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

....

Shri S.N. Bhattad, counsel with Shri Bhushan Mohta, counsel for the appellant.
Shri Pardiwale, senior counsel with Shri N.R. Saboo, counsel for the respondent.

CORAM : B.P. DHARMADHIKARI & V.M. DESHPANDE, JJ.
DATED : JANUARY 25, 2016.

Heard.

Following question is sought to be raised :

Whether on the facts and in the circumstances of the case the ITAT was justified in law in quashing the reassessment proceedings merely for the reasons of non service of notice u/s 143(2) of the IT Act, 1961 and ignoring the provisions of section 292B of IT Act?

After hearing respective learned counsel for the parties, we find that the issue is covered by orders of this Court dated 13.8.2015 in Income Tax Appeal Nos.141, 142, 143, 144, 145, 146, and 149 of 2013.

Effort of learned counsel for the appellant Shri S.N. Bhattad is to demonstrate that the said judgment considers express language of Section 292BB and Section 292B did not fall for consideration. However, Section 292BB covers the contingency where there is a question of service of notice. Section 292B envisages the defect in proceedings or notice itself and does not cure the absence or defect in service of such notice.

We, therefore, find no substantial question of law arising in this appeal. The Income Tax Appeal is dismissed.

JUDGE JUDGE

!! BRW !!