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

INCOME TAX APPEAL NO.33 OF 2015
(The Commissioner of Income Tax-Central-Central vs. Shri Ashish Bajaj)

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

Shri S.N. Bhattad, Advocate for the appellant.
Shri K.P. Dewani, Advocate for the respondent.

CORAM : SMT. VASANTI A NAIK AND
KUM. INDIRA JAIN, JJ.

DATED : OCTOBER 21, 2016

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.36/2009, 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 1/8/2007 and the search was conducted on 13/8/2008 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

khj