IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITR No. 2 of 2010 (O&M)
Decided on : 05.02.2016.

The Commissioner of Income Tax, Jalandhar . . . Appellant

Versus

M/s Jalota Family Trust (Prop)

. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

PRESENT: Mr. Vivek Sethi, Advocate
for the petitioner.

None for the respondent.

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AJAY KUMAR MITTAL, J. (Oral)

The Tribunal has referred the following question of law under Section 256 (2) of Income Tax Act, 1961:-

> " *Whether in the facts and circumstances of the case, the Tribunal is correct in annulling the assessment for the assessment year 1985-86?"*

On 24.09.2013 and 19.08.2014, learned counsel for the petitioner sought time to file complete paper book of the petition but the said orders have not been complied with so far.

Learned counsel for the revenue is unable to apprise the Court about the tax effect involved in the present appeal as question of law is regarding the status in which the assessee is to be assessed. In the absence of filing of complete paper book, the Court is unable to answer the question of law claimed by the revenue.

In view of the above, reference is returned unanswered.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

February 05, 2016
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