NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

REVP No. 135 of 2013

Hi Tech Abrasives Ltd. Raipur Raipur C.G. **---- Petitioner**

Versus

Commissioner Of Income Tax, Raipur S/o Mig-21, Indrawati Colony, Raipur C.G. **---- Respondent**

For Petitioner : Shri Neelabh Dubey, Advocate

Hon'ble Shri Justice Manindra Mohan Shrivastava
Hon'ble Shri Justice Goutam Bhaduri

Oral Order

13/01/2017

Heard.

1. By this petition, the petitioner/Assessee has sought review and recall of order dated 22.02.2010 on the ground that though number of submissions were made and in support of the order passed by the Tribunal and a written submission was also filed, those grounds have not been specifically dealt with. Learned counsel for the petitioner sought to contend that the question of law could not be framed as the issue raised before this Court, did not call for consideration of the Tribunal earlier. For the first time, in this review petition, reliance has been placed on decision of the **Division Bench of High Court of Delhi in ITA No.1118 of 2011 decided on 25.11.2011.**

2. The appeal was admitted for hearing as back as on 15.05.09. The parties were heard at length. The review petition is supported by affidavit of Shri Neelabh Dubey, Advocate. The order passed under review in the Tax Case No.19 of 2009, wherein, the order was passed on 22.02.2010, Assessee was represented by Shri Shashank Dubey, Senior Advocate, (since dead) which Shri Ajay Shrivastava for respondent.

3. This Court, after taking into consideration various grounds including a ground of serious illegality committed that the CIT(A) had admitted additional evidence in the form of transportation bilties, in contravention of

Rule 46 A of the Income Tax Rules, 1962 (for short “the Rules of 1962”) without recording the reasons in writing for such admission and granted the relief to the assessee, set aside the order and remanded the matter to CIT(A) to admit additional evidence after recording evidence in writing and affording opportunity of hearing to the other side, as enshrined under the provision of Rule 46 A of the Rules of 1962. Therefore, we are not inclined to recall or review order.

4. The review petition is also barred by delay. For the aforesaid reasons, the review petition is dismissed.

Sd/- Sd/-

(Manindra Mohan Shrivastava)
Judge

(Goutam Bhaduri)
Judge

Rekha