

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MCC No. 911 of 2017

Vijendra Singh S/o Late Shri Vijay Singh Aged About 42 Years R/o. Ameri Road, Near St. Francis School, Shanti Nagar, Police Station Bilaspur, Chhattisgarh P I N 495001.

---- Applicant

Versus

1. The Union Of India Through Secretary Central Board Of Direct Taxes, North Block, New Delhi.
2. The Principal Commissioner Of Income Tax, Aaykar Bhawan, Vyapar Vihar, Police Station Tarbahar, Tahsil And District Bilaspur, Chhattisgarh P I N 495001.
3. The Deputy Commissioner Of Income Tax 1(1), Present Address Income Tax Office, Mahima Complex, Vyapar Vihar, Police Station Tarbahar, Tahsil And District Bilaspur, Chhattisgarh P I N 495001.

---Respondents

For Applicant	:	Mr. M.K. Sinha, Advocate
For Respondent	:	Ms. Naushina Afrin Ali, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

05/12/2017

1. Present MCC has been filed seeking for modification of the order dated 13.10.2017, passed in WPT No. 316/2017.
2. Vide the said order dated 13.10.2017 all that this Court had done was remit the matter back to the authority with a direction to the authority that they shall provide another opportunity to the petitioner to produce sufficient material to establish his contentions that he had bonafidely approached the bank authorities on the last date of the deposit of the first installment under the VDI scheme and till that decision on that application is taken, this Court had ordered for the further proceeding of reassessment to be kept in abeyance.
3. Counsel for the petitioner now has filed the present MCC seeking for modification and for seeking the assessment proceedings for the

subsequent assessment year 2015-16 also to be kept in abeyance in the light of the order dated 13.10.2017.

4. This Court does not find the same to be the matter which was involved or agitated in the said writ petition that was disposed of i.e. in WPT No. 316/2017, or for that matter in the earlier round of litigation which was made in WPT No. 272/2017.
5. Accordingly the present MCC stands rejected being devoid of merit.

Sd/-
(P. Sam Koshy)
Judge

Ved