

IN THE HIGH COURT OF BOMBAY AT GOA

CIVIL APPLICATION (REVIEW) NO. 29 OF 2016

IN

TAX APPEAL NO. 38 OF 2016

M/S. CHOWGULE BROTHERS PVT. LTD., ... Applicant
Versus
ASSISTANT COMMISSIONER OF INCOME
TAX, CIRCLE 2, MARGAO AND ANR., ... Respondents

Shri Purushottam R. Karpe, Advocate for the applicant.
Ms. Amira Abdul Razaq, Advocate for the respondents.

Coram:- F. M. REIS &
NUTAN D. SARDESSAI, JJ.

Date:- 6th April, 2017

P.C.

Heard.

2. This is an application for modification/review of the judgment passed by this Court dated 1st August, 2016, whereby the matter was remanded to the Assessing Officer in respect of the financial year 2000-01 and 2001-02 in terms thereof. During the course of hearing of the above application, the learned counsel appearing for the applicant states that to avoid multiplicity of views with regard to the subject assessment years, it would be appropriate to remand the matter to C.I.T. (Appeals) in respect of both the assessment years for appropriate disposal. Ms. Razaq, learned counsel appearing for the respondents, on instructions, also states that it would be appropriate that both the matters be decided by CIT (Appeals).

3. In view of the above, by consent the judgment dated 1st August, 2016 stands modified and the matter is remanded to the C.I.T. (Appeals) instead of Assessing Officer, as referred to herein above to decide the appeals filed by the appellant afresh, in accordance with law. All the contentions of the parties are left open. All other directions in the judgment shall be in operation.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

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