

HIGH COURT OF CHHATTISGARH, BILASPUR

WA No. 509 of 2018

M/s Shiva Enterprises 15/480, Circuit House Chowk, Civil Lines, Raipur
Chhattisgarh., District : Raipur, Chhattisgarh

---- Petitioner

Versus

1. Commissioner Of Income Tax Raipur Chhattisgarh, District : Raipur, Chhattisgarh
2. Deputy Commissioner Of Income Tax, Circle 2(1), Raipur Chhattisgarh., District : Raipur, Chhattisgarh
3. Income Tax Settlement Commission, Additional Bench, 100 Middletown Row, 2nd Floor, Kolkata West Bengal, District : Kolkata, West Bengal

---- Respondents

For Appellant	:	Shri Amrito Das, Advocate
For Respondents	:	Ms. Naushina Ali, Advocate

Hon'ble Shri Justice Manindra Mohan Shrivastava

Hon'ble Smt. Justice Rajani Dubey

Order On Board

23/07/2018

After hearing learned counsel for the parties, we find that the learned single judge has set aside the order of Settlement Commission only on the ground that it has not decided anything and because of the direction issued by the High Court, has simply closed the matter without application of mind.

Though learned counsel for the appellant strenuously urged this Court to examine the subsequent situation on account of amendments in the law, we are not inclined to go into this aspect as an authority of original jurisdiction when the Settlement Commission has completely abdicated its function to examine the matter on the basis of the law existing on the date of consideration.

It would be open for the appellant herein to raise all contentions before the Settlement Commission including all such arguments as may be available to him on the basis of subsequent amendments.

We should make it clear that we have not commented upon the merits of

petitioner's case with regard to his entitlement to settlement according to his application filed before the Settlement Commission in accordance with the provisions of law.

This appeal is accordingly dismissed.

Sd/-
(Manindra Mohan Shrivastava)
Judge

Sd/-
(Rajani Dubey)
Judge