

HIGH COURT OF CHHATTISGARH, BILASPUR**WA No. 512 of 2018**

Rishi Raj Singhania S/o Raj Kamal Singhania Aged About 42 Years R/o 15/480,
Circuit House Chowk, Civil Lines, Raipur Chhattisgarh ---- **Appellant**

Versus

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

And**WA No. 514 of 2018**

Manish Raj Singhania S/o Raj Kamal Singhania Aged About 45 Years R/o
15/480, Circuit House Chowk, Civil Lines, Raipur Chhattisgarh., District :
Raipur, Chhattisgarh ---- **Appellant**

Versus

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

And**WA No. 516 of 2018**

M/s Singhania Enterprises 15/480, Circuit House Chowk Civil Lines Raipur
Chhattisgarh ---- **Appellant**

Versus

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

And**WA No. 518 of 2018**

Smt. Manju Devi Siinghania W/o. Rajkamal Singhania Aged About 65 Years
15/480, Circuit House Chowk, Civil Lines, Raipur Chhattisgarh ---- **Appellant**

Versus

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

For Appellants	:	Mr. Abhyuday Singh, Advocate
For Respondents	:	Mr. Ajay Kumrani, Advocate

DB : Hon'ble Shri Justice Manindra Mohan Shrivastava

Hon'ble Smt. Justice Rajani Dubey

Order On Board

06/08/2018

Heard.

Though the cases are listed for orders on defaults, learned counsel for the parties jointly submit that these appeals may be disposed off in view of order dated 23.07.2018 passed in similar Writ Appeal No.509 of 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.”

In view of the above, these appeals are dismissed.

Sd/-

(Manindra Mohan Shrivastava)
Judge

Sd/-

(Rajani Dubey)
Judge