IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 393 OF 2005

Shri. Vijay Bhalchandra Palkar ....Appellant
V/s.
The Income-Tax Officer-6(1)(3) ....Respondent

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Mr. Rohan Deshpande i/by. Mr. V.S. Hadade, Advocate for the appellant.

Mr. Abhay Ahuja, Advocate for the respondent.

**CORAM :- M.S. SANKLECHA, &**

**SANDEEP K. SHINDE, JJ.**

**DATE :- 2ND JULY, 2018.**

**P.C. :-**

*1.* This Appeal under Section 260A of the Income-Tax Act, 1961 (the Act) was admitted on 11th August, 2008 on numerous questions of law. Mr. Deshpande, the Learned Counsel appearing for the appellant, on instructions, only presses the following substantial questions of law for our consideration :

> *"1. On the facts and in the circumstances of the case, whether the Tribunal was right in law in holding that the re-assessment notice could be issued even during the period permitting the issuance of notice u/s. 143(2) of the I.T. Act ?"*

2 It is an agreed position between the parties that the above question stands concluded against the respondent-Revenue and in favour of the appellant-assessee by the decision of this Court in **Smt. Suman v. Income Tax Officer, Ward 1(1), Nagpur (2017) 84 taxmann.com 267 (Bombay)**. In the above view, the substantial question of law is answered in the negative i.e. in favour of the appellant-assessee and against the respondent-revenue. Appeal allowed in above terms.

**(SANDEEP K. SHINDE, J)** **(M.S. SANKLECHA, J)**