IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 313 OF 2009

The Commissioner of Income-Tax-22 ....Appellant
V/s.
Shri. Nemchand V. Cheda ....Respondent

* * * * *

Mr. N.A. Kazi, Advocate for the appellant.

Coram : M.S. Sanklecha, &

Sandeep K. Shinde, JJ.

Monday, 13th August, 2018.

P.C. :

1. This Appeal under Section 260A of the Income-Tax Act challenges the order of the Tribunal dated 30th June, 2018.

2. On 23rd April, 2009 this appeal was admitted on the following substantial question of law :

> *"Whether on the facts and circumstances of the case and in law, the ITAT, Mumbai was justified in holding that the assessment was barred by limitation for want of issuance of notice u/s.*

> *143(2) within the stipulated time, when the notice u/s. 143(2) has not relevance in the block assessment proceedings."*

2. Mr. Kazi, Learned Counsel appearing for the appellant, Revenue very fairly states that the issue raised herein stands concluded against the appellant-Revenue and in favour of the respondent-assessee in view of the decision of the Supreme Court in the **Assistant Commissioner of Income-Tax V/s. Hotel Blue Moon, 321 ITR 362**. In the above, the substantial question of law is answered in favour of the respondent-assessee and against the appellant-Revenue.

3. Appeal dismissed.

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

Neeta Shailesh Sawant

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