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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ WTA 17/2006

COMMISSIONER OF WEALTH TAX ..... Petitioner
Through : Mr. Zoheb Hossain, Sr. Standing Counsel

versus

S.S.AHLUWALIA ..... Respondent
Through : None

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R. K. GAUBA

O R D E R

% **16.01.2018**

This appeal was called out on 03.01.2018, 04.01.2018 and later on 12.01.2018. Today, though it was taken up, there was no representation on behalf of the respondent. On those dates too, the respondent was unrepresented.

In this appeal, the following question of law was framed on 20.02.2007:

> "Whether the Income Tax Appellate Tribunal was correct in law in holding that the Wealth Tax Officer has no jurisdiction to pass the assessment order in the case of Assessee and thereby quash the assessment framed?"

The impugned order of the Income Tax Appellate Tribunal (ITAT) followed its previous order for assessment years 1985-86, 1987-88 for assessment year 1988-89. The Tribunal quashed the assessment orders for want of jurisdiction. The previous order was followed and the assessment for the present year 1988-89 too was quashed.

This Court notices that by a common judgment the combined appeals for the previous years in which identical questions of law were framed on the same date, i.e., 20.02.2007, were answered in favour of the revenue, and the matter remitted for fresh consideration by the Tribunal. That decision is now reported as *Commissioner of Income Tax vs. S.S. Ahluwalia,* 208 (2014) DLT 623. Following that order, the question of law framed is answered in terms of the said judgment of this Court – as the present appeal relates to one of those years; for the other assessment years the judgment in *S.S. Ahluwalia* (Supra) is common. Consequently, the question of law is answered in favour of the revenue. Appeal is directed to be listed before the ITAT for consideration on 01.02.2018. The ITAT shall, after issuing notice to the respondent/assessee (and in case the remitted matter is pending before it, including the present remitted matter along with those items) decide them on merits.

The appeal is allowed in the above terms.

S. RAVINDRA BHAT, J

R. K. GAUBA, J

JANUARY 16, 2018
SRwt