NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

M.C.C.No.776 of 2019

Deputy Commissioner of Income Tax 2 (1), Revenue Building, Civil Lines, Raipur (C.G.)

---- Applicant

Versus

Shri Chhaganlal Mundra, C-8, Ashok Tower, Shankar Naagar, Raipur (C.G.)

---- Non-applicant

For Applicant: Mrs. Naushina Ali, Advocate on behalf of Mr. Amit Chaudhari, Advocate.

Hon'ble Shri P.R. Ramachandra Menon, CJ
and Hon'ble Shri Sanjay K. Agrawal, J

Order On Board

P.R. Ramachandra Menon, CJ

23/09/2019

1. Heard.

2. Learned Standing Counsel for the applicant submits that defects pointed out by the Registry have already been cured.

3. Considering the facts and circumstances, we are of the view that the modification sought for could be granted and same will not tilt the balance in any manner, as to the crux of the verdict already passed by this Court on 25-6-2019.

4. In such circumstances, we make it clear that the 'third' paragraph of the judgment will start with the words “The question involved is …”. Similarly, the 'fourth' paragraph in the judgment will start with the words “We are of the view that ...”. The other opening words will stand deleted.

5. The corrected 'paragraphs 3 & 4' are as given below: -

“3. The question involved is no more *res integra*, insofar as the legal position has been made clear by the Apex Court in Common Cause (A Registered Society) & Others Vs. Union of India & Others passed in Writ Petition (Civil) No. 505 of 2015 on 11.01.2017, that the 'diary entries' and the 'loose sheets' stated to be recovered from the premise of the Assessee cannot be the basis, treating it to be evidence, for finalising the assessment. This being the position, it is stated that the matter could be finalised in terms of the verdict passed by the Apex Court on 11.01.2017 in I.A. Nos. 3 and 4 of 2017 in Writ Petition (Civil) No. 505 of 2015. A copy of the said verdict is placed for perusal of this Court and we have gone through the same.

4. We are of the view that no substantial question of law is involved and the issue stands covered against the Revenue and in favour of the Assessee."

6. The MCC stands disposed of accordingly.

Sd/-
(P.R. Ramachandra Menon)
Chief Justice

Sd/-
(Sanjay K. Agrawal)
Judge

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