Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NOS. 70, 69 OF 2018 & 6 OF 2019
TAX APPEAL NO. 70 OF 2018

The Prinicipal Commissioner of Income
Tax, Panaji. ….. Appellant.
V/s
New Era Sova Mine. ….. Respondent.

TAX APPEAL NO. 69 OF 2018

The Prinicipal Commissioner of Income
Tax, Panaji. ….. Appellant.
V/s
New Era Vaglar Mine. ….. Respondent.

TAX APPEAL NO. 6 OF 2019

The Prinicipal Commissioner of Income
Tax, Panaji. ….. Appellant.
V/s
New Era Keli Mine. ….. Respondent.

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. Nikhil Pai, Advocate for the Respondents.

Coram : S.C. Gupte &
Prithviraj K. Chavan, JJ.

Date : 18th June, 2019.

P.C. :-

These Income Tax Appeals challenge a Judgment and Order of the Income Tax Appellate Tribunal, Panaji Bench, which is a common order passed in three connected appeals.

2. The subject matter of Appeals concerns penalty levied by the Assessing Officer on the ground that the Assessees had not filed returns within the due date. The Assessees were claimed to have filed returns after a search was conducted in their premises under Section 132 of the Income Tax Act. The Department's case was that but for such search, the income now offered to tax by the Assessees would not have been so offered. The Tribunal has correctly observed in its impugned order that the penalty notices in these cases were not issued for any specific charge, that is to say, for concealment of particulars of income or furnishing of inaccurate particulars. When the matter was before the CIT (A), he referred to the decision of Karnataka High Court in the case of CIT vs. SSA's Emerald Meadows (ITA No.380 of 2015 dated 23.11.2015). The Court had held that no notice could be issued under Section 274, read with Section 271(1)(c) of the Income Tax Act, without indicating which particular limb of Section 271(1)(c) was invoked for initiating the penalty proceedings. The Court took the view that the matter was covered by an earlier decision of a Division Bench of that Court and did not involve any substantial question of law. The matter, thereafter, went in an SLP before the Supreme Court, who did not find any merit in the petition. The Tribunal also noticed that the jurisdictional High Court in the case of 392 ITR 4 had also taken the same view.

3. The Appeals, accordingly, do not involve any substantial question of law and do not merit admission. The Appeals are, accordingly, dismissed.

Prithviraj K. Chavan, J. ***S.C. Gupte, J.***