IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

WRIT PETITION (L) NO.1787 OF 2019

Jalaj J. Sahai … Petitioner

Vs

Union of India & anr. … Respondents

Mr.Jatin Sahai i/b Ms.Preeti Limbachiya for the Petitioner
None for Respondents

CORAM: AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATED: AUGUST 5, 2019

P.C.:

1. The petitioner – assessee has challenged an order dated 27.3.2019 passed by the Income Tax Appellate Tribunal rejecting the application for rectification filed by the petitioner. In the appeal, the Tribunal had decided the validity of a penalty order u/s 271(1)(c) of the Income Tax Act. The Miscellaneous Application for rectification was filed on the ground that in the notice issued by the Assessing Officer in imposing penalty, they had not specified whether he proposed to impose penalty on the ground of concealing the source of income or for providing inaccurate

particulars thereof. The Tribunal, however, rejected the rectification application observing that no such ground in fact or in law was raised and the tax appeal was disposed of.

2. The petitioner has not been able to dislodge these factual recordings by the Tribunal in the impugned order. The learned Counsel for the petitioner agrees that in the appeal memo, no such ground was taken. There is no further evidence of such factual or legal contention being raised before the Tribunal at the time of disposal of the Tax appeal.

3. Under such circumstances, we do not find any error in the view of the Tribunal rejecting the rectification application.

4. This petition is, therefore, dismissed. Nothing stated in this order would limit the petitioner's rights and contentions while challenging the original order of the Income Tax Tribunal in appropriate appeal proceedings.

5. Writ Petition is disposed of accordingly.

(S.J. KATHAWALLA, J.) **(AKIL KURESHI, J.)**