

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

INCOME TAX APPEAL NO.493 OF 2017

Pr. Commissioner of Income Tax ... Appellant

Vs

Hitesh S. Mehta ... Respondent

Mr.N.C. Mohanty for the Appellant

Mr.A.S. Mehta for the Respondent

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

DATED: JULY 22, 2019

P.C.:

1. The Revenue has filed this appeal challenging the judgment of the Income Tax Appellate Tribunal. The following questions are presented for our consideration:

1. Whether on the facts and circumstances of the case and in Law, the ITAT was justified in *de novo* setting aside the case to the file of the Assessing Officer for making assessment *de novo* without giving any finding on whether the principles of natural justice have been violated during the course of the proceedings before the Assessing Officer and

the CIT (A) and that whether there has been a lack of opportunity given to the assessee at any stage?

2) Whether on the facts and circumstances of the case and in Law, the ITAT was justified in *de novo* setting aside the case to the file of the Assessing Officer without giving any findings on whether some vital enquiries concerning the issues have not been conducted?

2. It is an undisputable position that the issue is squarely covered against the Revenue by the decision of this Court in the case of this very assessee dated 7.6.2011 in Income Tax Appeal No.2490 of 2013 and in the case of his wife dated 26.9.2017 in Income Tax Appeal No.521 of 2015. In view of this position, without recording separate reasons, this Appeal is dismissed.

(S.J. KATHAWALLA, J.)

(AKIL KURESHI, J.)