

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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Date of decision: 30.10.2019

1. ITA No. 330 of 2019 (O&M)

Gurinderjit SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

2. ITA No. 315 of 2019 (O&M)

Kesar SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

3. ITA No. 316 of 2019 (O&M)

Kesar SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

4. ITA No. 317 of 2019 (O&M)

Kesar SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

5. ITA No. 325 of 2019 (O&M)

Gurinderjit SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

6. ITA No. 327 of 2019 (O&M)

Gurinderjit SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

7. ITA No. 329 of 2019 (O&M)

Kesar SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

8. ITA No. 345 of 2019 (O&M)

Kesar SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

9. ITA No. 390 of 2019 (O&M)

Gurinderjit SinghAppellant

Vs.

PR. Commissioner of Income Tax & Anr. ...Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present:- Mr. Salil Kapoor, Advocate, and
Mr. Shivansh Pandya, Advocate, for the appellant(s).

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AJAY TEWARI, J. (Oral)

C.M No. 15342-CII of 2019 in ITA No. 330 of 2019

For the reasons mentioned in the application, delay of 47 days in
filing the appeal is condoned.

Application stands disposed of.

C.M No. 14977-CII of 2019 in ITA No. 315 of 2019

C.M No. 14978-CII of 2019 in ITA No. 316 of 2019

C.M No. 16018-CII of 2019 in ITA No. 345 of 2019

For the reasons mentioned in the applications, delay of 89 days in filing the appeals is condoned.

Applications stand disposed of.

C.M No. 15004-CII of 2019 in ITA No. 317 of 2019

For the reasons mentioned in the application, delay of 56 days in filing the appeal is condoned.

Application stands disposed of.

C.M No. 15136-CII of 2019 in ITA No. 325 of 2019

C.M No. 15138-CII of 2019 in ITA No. 327 of 2019

For the reasons mentioned in the application, delay of 48 days in filing the appeal is condoned.

Application stands disposed of.

C.M No. 15337-CII of 2019 in ITA No. 329 of 2019

For the reasons mentioned in the application, delay of 55 days in filing the appeal is condoned.

Application stands disposed of.

C.M No. 17848-CII of 2019 in ITA No. 390 of 2019

For the reasons mentioned in the application, delay of 58 days in filing the appeal is condoned.

Application stands disposed of.

Main Appeals

This order shall dispose above-numbered appeals preferred by the the Assessors under section 260A of the Income Tax Act, 1961 (for short “the Act”) against order dated 29.08.2018 (Annexure A-10) passed by the Income Tax Appellate Tribunal, Division Bench A, Chandigarh (hereinafter referred to as “the

Tribunal”) in Cross Objection Nos.66 to 69/Chd./2017 for Assessment Year 1994-95 to 1997-98.

Above-mentioned appeals have been filed against orders of the Income-tax Appellate Tribunal, Chandigarh, upholding the assessment.

Apart from the merits, learned counsel has raised the issue that against the impugned order assessee had filed miscellaneous applications and despite the fact that arguments were heard on 07.08.2019, no orders have been passed thereon as almost three months have been lapsed.

In these circumstances, we deem it appropriate to dispose of above-numbered appeals at this stage, without going into the merits and with a request to the Tribunal to make an endeavor to decide miscellaneous applications expeditiously.

(AJAY TEWARI)
JUDGE

October 30, 2019
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(ALKA SARIN)
JUDGE

Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No