IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

INCOME TAX APPEAL NO. 65 OF 2018

(THE PR. CHIEF COMMISSIONER OF INCOME TAX (CENTRAL) **VERSUS** M/S R.B. SETH SHREERAM NARSINGDAS, NAGPUR)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders.	*Court's or Judge's order*

Shri. A. Parchure, counsel for the Appellant.
Shri S.N. Dongre, counsel for the respondent.

CORAM : A. S. CHANDURKAR AND N. B. SURYAWANSHI, JJ.
DATED : 7th DECEMBER, 2020.

C.A.T. NO. 18/2020.

Notice is made returnable forthwith.

By this application, the Revenue seeks addition of the respondent no.2 in the appeal on the ground that after filing of the appeal the assets and liabilities of the assessee i.e. respondent have been taken over by M/s Rai Bahadur Seth Shreeram Narsinghdas Pvt. Ltd. It is in this backdrop that the prayer for addition of the respondent has been made.

Learned Dongre Shri S.N. Dongre for the respondent on instructions does not deny the factual aspects as stated in the application.

In view of the aforesaid, the civil application is allowed in terms of prayer clause (1). The addition be carried out accordingly. The civil application is disposed of.

INCOME TAX APPEAL NO.65 OF 2018.

The following substantial questions of law arise for consideration in this appeal:-

(1) In the absence of the word “incriminating” in Section 153A of the Income Tax Act, 1960, whether the Tribunal was justified in coming to the conclusion that the additions made by the Assessing Officer were liable to be deleted?

(2) Whether the Tribunal rightly appreciated the scope of Section 153A of the Income Tax Act, 1960 while denying Revenue the opportunity of taxing other escaped income that had come to the notice of the Assessing Officer ?

Put up on 05.01.2021.

(N. B. SURYAWANSHI, J.) **(A. S. CHANDURKAR, J.)**

APTE