412(1 of 3)

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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Date of Decision: 30.01.2020

1. ITA No.51 of 2001

Om Parkash Gupta

Appellant

Versus

Commissioner of Income Tax, Ludhiana and another

Respondents

2. ITA No.88 of 2002

Om Parkash Gupta

Appellant

Versus

Commissioner of Income Tax, Ludhiana and another

Respondents

3. ITA No.64 of 2002

Om Parkash Gupta

Appellant

Versus

Commissioner of Income Tax, Ludhiana and another

Respondents

CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Alok Mittal, Advocate
for the appellant.

Mr. Rajesh Katoch, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for the respondents-Revenue.

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AJAY TEWARI, J (Oral):

ITA No.51 of 2001

[1] This appeal has been filed under Section 260-A of the Income Tax Act, 1961 against the order of Income Tax Appellate Tribunal, Delhi Bench [hereinafter referred to as 'the Tribunal'] in M.A. No.58/Del/1996 arising out of ITA No.583/Ch/90 for the assessment year 1982-83, declining to survive the appeal.

[2] Though we find that there is lack of industry on the part of the assessee in prosecuting the appeal, yet in the interest of justice, we do not deem it appropriate to deny the appeal on being heard on merits.

[3] The impugned order is set aside and the appeal is survived. The matter is remanded back to the Tribunal to decide it afresh on merits, after hearing the parties.

[4] Parties, through their counsel, are directed to appear before the Tribunal on 16.03.2020.

[5] Disposed of accordingly.

ITA Nos.88 and 64 of 2002:

[6] It is not disputed that ITA Nos.88 and 64 of 2002 have arisen from the consequential orders.

[7] In the circumstances, since we have directed that the main appeal be revived and heard on merits, the impugned orders

in these cases are also set aside with direction to the Tribunal to decide all these three cases afresh.

[8] The petitions are, accordingly, disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 30, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No