IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 233 of 2016

Date of Decision: 12.02.2020.

Pr. Commissioner of Income Tax, Rohtak

.......Appellant

Versus

Sh. Sher Singh Shivrain ......Respondent

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

Present: Mr. Sandeep Goyal, Advocate
for the appellant.

Mr. Pankaj Jain, Senior Advocate with
Mr. Sachin Bhardwaj, Advocate
for the respondent.

AJAY TEWARI, J.(Oral)

1. This appeal has been filed by the revenue against the order of CIT appeal and the Tribunal allowing the deduction which were made by the assessee on the land purchased by him and subsequently sold.

2. One of the grounds which weighed with the Tribunal was that the earlier returns of the assessee were accepted. It is, however, not disputed that some of the returns have been accepted under Section 143(1) of the Income Tax Act, 1961 (for short 'the Act') and not under Section 143(3) of the Act.

3. Learned senior counsel appearing for the assessee has argued that purely factual issues have been raised.

4. In the circumstance, we deem it appropriate to set aside the orders and remand the matter back to the Assessing Officer to enable him to take a fresh decision after giving an opportunity to the assessee to place whatever material he wants to place on record even now.

5. Disposed of accordingly.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

12.02.2020
reema

Whether speaking/reasoned: Yes
Whether Reportable: No

REEMA SAINI
2020.02.17 14:58
I attest to the accuracy and
integrity of this document
High Ciourt, Chandigarh