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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-80-2019 (O&M)
Date of decision : 16.01.2020

PR.COMMISSIONER OF INCOME TAX (CENTRAL), GURGAON

.... **APELLANT**

VERSUS

M/S VISION PROMOTERS BUILDERS PVT. LTD.(THROUGH ITS MANAGING DIRECTOR)

...... **RESPONDENT**

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

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Present : Mr. Kunal Sharma, Senior Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Advocate
for the appellant.

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<u>AJAY TEWARI, J. (Oral)</u>

<u>CM-1304-CII-2019</u>

This is an application for condonation of delay of 156 days in re-filing the appeal.

For the reasons mentioned in the application, the same is allowed. The delay of 156 days in re-filing the appeal is condoned.

<u>ITA-80-2019</u>

1. The issue raised before us is that the Tribunal decided the question under Section 153 C of the Income Tax Act, 1961 (in short 'the Act') whereas the appeal was only against the order under Section 263 of the Act. A perusal of order of the Tribunal does not disclose that any objection was taken in respect of Sections 263 of the Act rather the Department was trying to justify the action under Section 153 C of the Act.

2. Learned counsel has argued that in fact this objection was taken but has not been dealt with.

3. In the circumstances, we dismiss this appeal as withdrawn, at this stage, with liberty to raise this question before the Tribunal.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

16th January, 2020
shabha

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No