

2023:PHHC:118939-DB

ITA-60-2020 (O&M)

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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ITA-60-2020 (O&M)
Date of Decision:-11.09.2023

COMMISSIONER OF INCOME TAX -1 JALANDHAR

.....Appellant

Versus

SHAMSHER JANG BAHADUR

.....Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI**HON'BLE MR. JUSTICE ALOK JAIN**

Present: Ms. Gauri Neo Rampal, Senior Standing
Counsel for the appellant.

RITU BAHRI, J. (Oral)

1. The present appeal has been filed under Section 260-A of Income Tax Act, 1961 against the order of Income Tax Appellate Tribunal, Amritsar Bench, Amritsar passed in IT (SS) A No.04/Ast/2012 dated 04.09.2019 for the block period 01.04.1989 to 08.02.2000, whereby the order passed by the Assessing Officer has been set aside on the ground that the Assessing Officer was supposed to pass the assessment order, within a period of one year that was upto 31.03.2008 and the assessment order was passed on 31.03.2009 which was beyond the period prescribed by law and the assessment orders were set aside.

2. Apart from this, another reason for allowing the appeal was that the similar issue of interpretation of Section 245 had come up for

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consideration in the case of *M/s United Traders Vs. The DCIT (IT (SS) No. 5/ASR/2012 and IT (SS) No. 5/ASR/2015* and the assessment order was quashed by referring to the Memorandum to Finance Act, 2007 under the Revised Settlement Scheme.

3. This factual aspect is not disputed by the counsel for the revenue that the assessment order was passed beyond the period prescribed by the law.
4. No substantial question of law arises for consideration in this appeal, accordingly, the appeal stands dismissed.
5. Pending miscellaneous application(s), if any, shall stand disposed of.

(RITU BAHRI)
JUDGE

(ALOK JAIN)
JUDGE

September 11, 2023
Parul

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