

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

223

**ITA No.60 of 2011(O&M)
Date of decision: 11.01.2023**

COMMISSIONER OF INCOME TAX LUDHAINA Appellant

Versus

M/S COSMOS BUILDERS AND PROMOTORS LTD. Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Ms. Pridhi Jaswinder Sandhu, Advocate for the appellant.

Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate for the respondent.

RITU BAHRI, J. (oral)

The appellant in the present case had an occasion to file an appeal against the order dated 28.11.2006 (Annexure A-4) passed by the Income Tax Appellate Tribunal, Chandigarh Bench before this Court, but this order was never challenged. However, an application was made before the Tribunal for rectification of the said order and the same has been dismissed by the Appellate Tribunal Chandigarh vide order dated 15.05.2009 (Annexure A-7) and this order dt.15.05.2009 has been challenged by way of filing present appeal. The first cause of action available to the department was to challenge the order dated 28.11.2006 (Annexure A-4) by filing an appeal before this Court which has not been availed and thus, the order dt.28.11.2006 has itself attained finality for all intents and purposes.

After going through the order passed by the Tribunal, no case is made out to interfere with the impugned order and accordingly, this appeal is dismissed.

(RITU BAHRI)
JUDGE

11.01.2023
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(MANISHA BATRA)
JUDGE

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