101 (3 cases)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR-109-1983 (O&M)
Date of Decision:18.10.2024

SATISH KUMAR ....*Petitioner(s)*

V/s.

THE COMMISSIONER OF INCOME TAX, AMRITSAR, PUNJAB
.........*Respondent(s)*

ITR-111-1983 (O&M)

VIPIN KUMAR .... *Petitioner(s)*

V/s.

THE COMMISSIONER OF INCOME TAX, AMRITSAR, PUNJAB
.........*Respondent(s)*

ITR-112-1983 (O&M)

AVNESH KUMAR .... *Petitioner(s)*

V/s.

THE COMMISSIONER OF INCOME TAX, AMRITSAR, PUNJAB
.........*Respondent(s)*

CORAM: ***HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA***
HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: None for the petitioner(s).

Mr. Rohit Kaura, Advocate/Amicus Curiae.

Ms. Urvashi Dhugga, Senior Standing Counsel,
for the respondent/Income Tax Department.

*****

SANJEEV PRAKASH SHARMA, J. (Oral)

1. This order shall dispose of these connected ITRs as the issue involved in all the References is common.

2. Learned counsel for the Revenue has stated, on instructions, that that the concerned assessee/petitioner in ITR-109-1983 namely Satish Kumar, who had approached for a reference of the case has not appeared and in spite of all attempts made by the Department of Revenue for contacting the concerned person, he has not cooperated. The subject of reference was also sent through *WhatsApp* message to said Satish Kumar which too has remained unanswered. Notices were issued by the Registry of this Court to the petitioner, the same have also been received back unserved.

3. Learned counsel for the Revenue, on instructions, has stated that even the concerned assesses/petitioners in ITR-111-1983 and ITR-112-1983 respectively, who are the brothers of said Satish Kumar, have also not responded to the communications sent to them.

4. In view of the above, learned counsel for the Revenue submits that the References have itself been rendered as otiose and no purpose would be served in examining the issue as a Reference by this Court.

5. It is also submitted by the learned counsel for the Revenue as well as by the learned *Amicus Curiae* that after the year 2005, since the amendment has been made, all children whether male or female, would become a coparcener in the HUF and the amount involved is minis cued as salary claimed is ₹1,000/- per month. Since, the amount has already been recovered from the assessees/petitioners, the exercise by this Court would be purely academic and would have no purpose to serve.

6. Taking into consideration that the appellants in all the References have failed to appear in spite of all attempts made by this Court and by the Revenue Department, we are satisfied that the concerned persons/appellants, i.e. Satish Kumar, Vipin Kumar and Avnesh Kumar are no more interested to pursue these references.

7. Accordingly, we dismiss all the references and the question of law as referred to the larger Bench, therefore, needs not be answered.

8. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[JAGMOHAN BANSAL]
JUDGE

[SUDEEPTI SHARMA]
JUDGE

October 18, 2024
Ess Kay

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