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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

WTC-57-1988 (O&M)
Date of Decision:28.10.2024

THE COMMISSIONER OF WEALTH-TAX, PATIALA

........Petitioner(s)

V/s.

SH. AMARINDER SINGH *.........Respondent(s)*

CORAM: ***HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA***
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Saurabh Kapoor, Senior Standing Counsel with
Ms. Muskaan Gupta, Advocates
for the petitioner-Income Tax Department

Mr. Gurmohan Singh Bedi, Advocate,
Mr. Pawandeep Singh, Advocate,
Mr. Anand Vardhan Khanna, Advocate and
Mr. Rahul Rohilla, Advocate for the respondent.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the appellant/Income Tax Department states that the order dated 20.08.2009 passed by the Income Tax Appellate Tribunal (for short "ITAT") relating to several years was challenged before this Court and this Court has dismissed the various references.

2. The present WTC is in relation to order dated 09.03.1988 passed by the ITAT for the Assessment Year 1977-78. Since the said issue was taken up ultimately by the Hon'ble Supreme Court in Civil Appeal No.3101 of 2005 wherein the following orders was passed :-

> *"Since we are giving opportunity to both sides to clarify the position, the parties are directed to amend their pleadings, if so advised, within a period of four weeks, to which the Department can reply within a period of four weeks thereafter.*
>
> *Since in this Batch we are concerned with the Assessment Year 1972-73 and Assessment Year 1970-71, we request the*

Tribunal to expeditiously hear and dispose of the batch of Appeals within a period of six months.

"Before concluding, we may mention that this order (in CA-3101-2005) will also dispose of Civil Appeal Nos. 3116 and 3120 of 2005 (Assessment Year 1970-71)

Accordingly, all these Civil Appeals are allowed with no order as to costs.

Needless to add that permission is being granted to both sides to raise appropriate contentions after filing the amendment to the pleadings."

3. Thereafter, the ITAT passed a detailed order relating to several years including assessment years 1977-78 to 1980-81 in WTA Nos.123, 124, 125 and 126 all of the year 1986 afresh, which has been a subject matter for further challenge before this Court in other cases, the present proceedings in WTC-57-1988 have become otiose and redundant and the same is accordingly ***dismissed***. However, the dismissal would not effect in any manner in the further proceedings, if any, which may be pending or decided subsequently to the decision of the ITAT dated 20.08.2009.

4. All pending applications also stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

October 28, 2024
Ess Kay

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