

2024:PHHC:091440-DB



ITA-114-2007 (O&M)
Date of Decision: 22.07.2024

Yash Paul Khanna ...Appellate

Vs.

Commissioner of Income Tax and another ...Respondents

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

Present Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate for the appellant.

Mr. Ranvijay Singh, Sr. Standing Counsel for the respondent.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Counsel for the parties have placed on record a copy of order dated 29.08.2023, passed by the Income Tax Appellate Tribunal, Amritsar Bench, whereby the Income Tax Appellate Tribunal, has passed the following order:-

“Considering the facts of the case, in our review, it would be most appropriate that the proceedings may be abated till the decision of the honourable Punjab and Haryana High Court in the matter with a right to assessee to revive the appeal on the pronouncement of decision by the Hon’ble Punjab and Haryana High Court. Accordingly, appeal proceedings stands abated.

2. In the opinion of this Court, proceedings in appeal cannot be abated on the ground as above. Merely because an issue has been raised



before this Court in an appeal which is pending for adjudication, a separate appeal pending before the Income Tax Appellate Tribunal cannot be said to be abated. There is no provision of abatement of appeal proceedings under the Income Tax Act, 1961. At the best, the Tribunal could have decided the appeal in one way or the other.

3. In view thereof, the appeal is disposed of and directed the appeal pending before the Tribunal to be revived and restored to its original number. It is further directed that the same shall be decided within three months giving adequate opportunities to both the parties. Both the parties shall remain present before the Tribunal on 01.08.2024.

5. Appeal stands disposed of with the aforesaid directions.

6. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

22.07.2024
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| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable? | : | Yes/No |