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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-15801-CII-2019 in/and
RA-CR-130-2019 (O&M)
Date of Decision: 26.02.2024

Rishi Sagar

. . . . Review applicant

Vs.

Commissioner of Income Tax, Ludhiana and another

. . . . Respondents

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

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Present: Mr. Sunil Kumar Mukhi, Advocate
for the review applicant/appellant.

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<u>SANJEEV PRAKASH SHARMA, J.(Oral)</u>

1. Heard learned counsel for the review applicant/appellant.
2. Learned counsel for the review applicant/appellant has tried to explain the delay of 1182 days in filing the review application stating that the applicant/appellant could not file the review application as he was under depression.
3. While there is an enormous delay in filing the review application, this Court also heard the learned counsel on merit of review. It is asserted that the appellant had produced two entries before the Commissioner of Income Tax (Appeals) which have not been taken into consideration by the assessing officer on account of the mistake of the concerned chartered accountant.
4. We have considered the aspect and find that the judgment under review has taken note of the fact regarding submission of unaudited provisional balance sheet at the appellate stage by the

applicant/appellant, and the Court has reached to a conclusion that the benefit cannot be extended to him. Since the aspect has already been examined, no case for review is made out.

5. Learned counsel for the appellant has cited judgments in the cases of *Collector Land Acquisition, Anantnag and another vs. Mst. Katiji and others reported in 1987 SCC (2) 107; N. Balakrishnan vs. M. Krishnamurthy reported in 1998 (7) SCC 123; Tek Ram (Dead) through LRs vs. Commissioner of Income Tax, Faridabad reported in 2014 (15) SCC 389; and National Thermal Power Co. Ltd. vs. Commissioner of Income Tax reported in (1997) 7 SCC 489*. However, we are not impressed as they do not relate to the facts and law arising in this case.
6. The review application is accordingly ***dismissed*** on account of laches and delay as well as on merits.
7. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 26, 2024
Mohit goyal

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***