RA-CW-372-2023
IN CWP-25693-2016

AMARJIT SINGH SEKHON
V/S
TAX RECOVERY OFFICER AND ANOTHER

Present: Mr. Rana Gurtej Singh, Advocate for the review applicant.

Ms. Urvashi Dugga, Sr. Standing Counsel with
Ms. Manish, Advocate for the revenue.

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It is informed that in terms of order passed by the Court, the Assessing Officer has passed an order and learned counsel submits that the order passed by the Court directing for making substantive assessment ought not have been passed and is required to be recalled as the limitation period has expired.

We find that the Court only directed the respondents-Assessing Officer to consider the question of making substantive assessment and he was, therefore, required to see whether the assessment could be done in terms of prevailing law.

If still the Assessing Officer has passed any order, the remedy to challenge the said order lies elsewhere and review against the same would not lie.

In view thereof, the review application is dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

(MANISHA BATRA)
JUDGE

03.05.2024
rajesh