

Himachal Pradesh State Forest ... vs C.I.T Shimla on 14 January, 2020

Bench: A.M. Khanwilkar, Dinesh Maheshwari

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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6417 OF 2010

HIMACHAL PRADESH STATE FOREST CORPORATION LTD.

Appellant(s)

VERSUS

C.I.T SHIMLA

Respondent(s)

WITH
CIVIL APPEAL NO. 6419 OF 2010

O R D E R

Heard learned counsel for the parties. The issue raised in companion appeals (Civil Appeal Nos.6418 and 6421 of 2010), does not arise in the present appeals. For, the appellant-assessee did not file any return accompanied by audit report pursuant to notice issued under Section 142 of the Income Tax Act. Hence, these appeals fail and are dismissed.

However, dismissal of these appeals will not preclude the appellant to pursue the remedy before ITAT on merits.

Pending applications, if any, stand disposed of.

.....J (A.M. KHANWILKAR) Reason:J (DINESH MAHESHWARI) New Delhi January 14, 2020.

IN THE SUPREME COURT OF INDIA CIVIL APPELLATE JURISDICTION CIVIL APPEAL NO. 6418 OF 2010 HIMACHAL PRADESH STATE FOREST CORPORATION LTD. Appellant(s) VERSUS C.I.T SHIMLA Respondent(s) O R D E R Heard learned counsel for the parties. In light of the decision of the High Court of Himachal Pradesh, Shimla in C.W.P. No. 591 of 1992 dated 05.05.1997 pertaining to assessment year 1989-1990 read with order in CWP No. 125 of 1995 pertaining to assessment year 1988-1989, it must necessarily follow that the revised return dated 01.02.1994 filed by the appellant-assessee for the concerned assessment year 1989-1990 accompanied by audited accounts and the audit report under Section 44AB of the Income Tax Act ought to proceed further and be taken to its logical end by the Assessing Officer expeditiously. We

direct accordingly.

Besides this, nothing more is required to be said in this appeal except to reiterate that the assessment be proceeded on its own merits in accordance with law, including to consider all just exceptions available to the assessee.

The appeal is disposed of accordingly. Pending applications, if any, stand disposed of.

.....J (A.M. KHANWILKAR)J (DINESH MAHESHWARI) New Delhi
January 14, 2020 IN THE SUPREME COURT OF INDIA CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 6421 OF 2010 HIMACHAL PRADESH STATE FOREST CORPORATION LTD.
Appellant(s) VERSUS C.I.T SHIMLA Respondent(s) O R D E R Heard learned counsel for the
parties. In light of the decision of the High Court of Himachal Pradesh, Shimla in CWP No. 125 of
1995 pertaining to assessment year 1988-1989 dated 05.05.1997, it must necessarily follow that the
revised return dated 10.02.1994 filed by the appellant-assessee for the concerned assessment year
1988-1989 accompanied by audited accounts and the audit report under Section 44AB of the
Income Tax Act ought to proceed further and be taken to its logical end by the Assessing Officer
expeditiously. We direct accordingly. Besides this, nothing more is required to be said in this appeal
except to reiterate that the assessment be proceeded on its own merits in accordance with law,
including to consider all just exceptions available to the assessee.

The appeal is disposed of accordingly. Pending applications, if any, stand disposed of.

.....J (A.M. KHANWILKAR)J (DINESH MAHESHWARI) New Delhi
January 14, 2020 ITEM NO.106 COURT NO.7 SECTION XIV-A S U P R E M E C O U R T O F I N D
I A RECORD OF PROCEEDINGS Civil Appeal No(s). 6417/2010 HIMACHAL PRADESH STATE
FOREST CORPORATION LTD. Appellant(s) VERSUS C.I.T SHIMLA Respondent(s) ([AT TOP])
WITH C.A. No. 6418/2010 (XIV-A) C.A. No. 6421/2010 (XIV-A) C.A. No. 6419/2010 (XIV-A) Date :
14-01-2020 This appeal was called on for hearing today. CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR HON'BLE MR. JUSTICE DINESH
MAHESHWARI For Appellant(s) Mr. Rohit Sharma, adv.

Mr. Rounak Nayak, Adv.

Mr. Atul Agarwal, Adv.

Mr. Kumar Dushyant Singh, AOR For Respondent(s) Mr. Vikramjit Banerjee, ASG
Mr. Arijit Prasad, Sr. Adv. Mr. Manish Pushkarna, Adv. Mr. Siddhartha Sinha, Adv.
Mr. Abhishek Mahajan, Adv. Mrs. Anil Katiyar, AOR UPON hearing the counsel the
Court made the following O R D E R These appeals are dismissed in terms of the
signed order.

Pending applications, if any, stand disposed of.

C.A. Nos. 6418 and 6421 of 2010 These appeals are disposed of in terms of the signed order.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)

[Signed orders are placed on the file]