

Gujarat High Court

Commissioner vs Unknown on 18 August, 2010

Author: D.A.Mehta,&NbspHonourable Ms.Justice H.N.Devani,&Nbsp
Gujarat High Court Case Information System

Print

TAXAP/288/2005 2/ 2 ORDER

IN
THE HIGH COURT OF GUJARAT AT AHMEDABAD

TAX
APPEAL No. 288 of 2005

=====

COMMISSIONER
OF INCOME TAX - Appellant(s)

Versus

C.A.
TAKTAWALA - Opponent(s)

=====

Appearance
:
MR
MANISH R BHATT for
Appellant(s) : 1,
MR JP SHAH for Opponent(s) :
1,
=====

CORAM

:

HONOURABLE

MR.JUSTICE D.A.MEHTA

and

HONOURABLE

MS.JUSTICE H.N.DEVANI

Date
: 25/10/2005

ORAL
ORDER

(Per : HONOURABLE MR.JUSTICE D.A.MEHTA)

1. Following question has been proposed by the appellant revenue:

?SWhether the Appellate Tribunal is right in law and on facts in cancelling the penalty levied u/s 271(1)(c), 271(1)(a) and 273(2)(a) of the I.T. Act, on the ground that benefit under the Amnesty Scheme was available to the Assessee, when subsequent to search operation, the Assessee itself had revised it's returns on a number of time, which would go to show that the return was not voluntary???

2. This appeal stands dismissed for the reasons stated in order of even date in Tax Appeal No.281 of 2005 as the proposed question arises from common order of the Tribunal.

[D.A.MEHTA, J.] [HARSHA DEVANI, J.] parmar* Top