

Supreme Court of India

Commissioner Of Income-Tax And ... vs Major Tikka Khushwant Singh on 24 January, 1995

Equivalent citations: 1995 212 ITR 650 SC

Bench: J Verma, S Bharucha, K Paripoornan

ORDER

1. The point of law involved for decision in this appeal is already settled by the decision of this Court in *R.K. Upadhyaya v. Shanabhai P. Patel* , in which it has been held that the issuance of a notice within the period of limitation gives jurisdiction to the Income-tax Officer to proceed to make the reassessment. A copy of the impugned order made by the High Court in the writ petition filed by the respondent has not been produced by the appellant. However, from the statement contained in the special leave petition, it appears that the High Court directed the Appellate Assistant Commissioner to decide the assessee's appeal in accordance with law and in doing so to also ascertain when the, notice under Section 148 of the Income-tax Act, 1961, had been despatched by registered post. There is thus no occasion to interfere with the order made by the High Court.

2. The appeal is accordingly dismissed. No costs.