Commissioner of Income Tax v. Gagan Singh Katoch

Income Tax Appeal No.38 of 2003

Supplied court judgment; no neutral citation stated | 2009-11-16

Earlier Tribunal-order challenge disposed of as infructuous; assessment to be governed by the subsequent Tribunal order that had attained finality.

Division Bench | Deepak Gupta | V.K. Ahuja

01 FACTS OF THE CASE

In ITA 38/2003, Revenue challenged an earlier Tribunal order setting aside CIT(A)'s remand. Meanwhile, a fresh assessment had been made pursuant to the remand, followed by further appeals culminating in a subsequent Tribunal order that had attained finality.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court treated the later completed appellate chain as removing the practical subject of the earlier challenge. It stated that the assessment proceedings would be governed by the subsequent Tribunal order.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The appeal was disposed of as infructuous. The assessment was to be governed by the subsequent ITAT order.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

No fresh tax-merits determination. The subsequent Tribunal order controls the assessment as recorded by the Court.

Source: PDF p.2

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05 EXPERT COMMENTS

Why the later proceeding mattered — This order concerns ITA 38/2003 and a specific sequence: an earlier remand, a fresh assessment, further appellate proceedings and a later Tribunal order recorded as final. The Court resolved the usefulness of the earlier appeal by reference to that later outcome. It did not announce that every challenge to a remand becomes infructuous merely because a fresh assessment has been made. (Source: PDF pp.1–2).

Identify the operative order before relying on the result — The express direction is that the subsequent ITAT order governs the assessment. A practitioner checking the same dispute would therefore need the later order and its connected appellate history, rather than treating the disposal of this appeal as the operative computation of tax. The supplied two-page source gives no later-order date, assessment year, disputed amount or substantive tax issue; those details cannot be supplied from assumptions. (Source: PDF pp.1–2).

Separate appeal identity is retained — Other supplied orders on the same date involve the same parties and reasoning but different docket numbers. This publication retains ITA 38/2003 as a distinct identified order and preserves its own original PDF. Matching language alone is not proof that separate dockets are duplicates. The disposition also gives no basis to label the underlying tax merits as newly decided for either side. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Appeal, review, recall and stay status has not been independently confirmed.

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