

Lal Bahadur Singh

Civil Writ Jurisdiction Case No.21039 of 2014

FORUM

Patna High Court

ORDER DATE

23 Nov 2016

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

It is further evident that despite all attempts the petitioners had not come up with any details with regard to other matters also except what the Department itself had ferretted out. It is too much for the petitioners to claim to have made such confidential disclosure which would seriously prejudice them if their cases go back to the assessing authority under the Income Tax Act. Hence, in this regard reliance by learned counsel for the petitioner on the decision in of the Karnatka High Court in N. Krishnan"s case (supra) and the interim order of the Delhi High Court in Vatika Farms Pvt. Ltd. (supra) can be of no assistance to the petitioners in the facts and circumstances of the case. On the contrary, it is the ratio of Express Newspaper case (supra) cited by the Bombay High Court in Hassan Ali Khan"s case (supra) that the jurisdiction ought not to be normally invoked if material had come on the record during course of search, that would apply to the present matter. For the aforesaid reasons we also do not find any substance in the submission of learned counsel for the petitioners that the Settlement Commission has shirked its responsibility by leaving it to the Assessing Officer to decide the issue on the same facts. Since the basic requirements of Section 245C have been found to have been not met by the Settlement Commission in view of the materials before it, there could have been no question of the Settlement Commission to have proceeded further in the matter except to reject the applications of the petitioners. Thus, in the light of the aforesaid discussions, we do not find any reason to interfere with the impugned order of the Settlement Commission. The writ applications are, accordingly, dismissed.

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