

Assistant Commissioner of Income Tax, Central Circle-3, Patna

Civil Writ Jurisdiction Case No.13346 of 2016

FORUM

Patna High Court

ORDER DATE

08 Jan 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

We also do note that the Chairman and the Vice Chairman of a Settlement Commission are appointed from amongst serving Chief Commissioners or Principal Chief Commissioners or Principal Commissioner of Income Tax of equivalent rank and which again is a relevant factor for the Department to ponder, whether at all any order of a Settlement Commission unless staring on statutory violation or on perversity, should be assailed in a routine manner as having been done in the present case. For the reasons so discussed, C.W.J.C.No. 13346/2016 lacking in merit is dismissed accordingly. Re: C.W.J.C.No. 13743 of 2017 This writ petition has been filed by the assessee to question award of interest by the Settlement Commission by the order impugned dated 30.9.2015 in purported exercise of power vested under section 234A, 234B and 234C of 'the Act'. Learned counsel appearing for the contesting parties are in agreement that a Special Leave Petition involving the same issue is pending consideration before the Supreme Court in SLP (Civil) No. 29660 of 2017 and in our opinion thus, this writ petition should await outcome of the said proceedings. Learned counsel have also invited attention to an order passed by this Court in C.W.J.C.No. 11442/2016 heard analogous with C.W.J.C.No. 12419/2016 to submit that this Court taking note of similar circumstance arising in the said writ petitions, has adjourned the same for its posting, on disposal of the Special Leave Petition in question vide order passed on 4.12.2018. Having considered the submissions of learned counsel and taking note of the issue raised, let C.W.J. C. No. 13743 of 2017 come up for consideration on disposal of SLP (Civil) No. 29660/2017. Parties would be at liberty to make a motion on disposal of the matter by the Supreme Court.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 250-267

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