IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

I.T.A No. 37 of 2005
Date of decision: 26.2.2011

Commissioner of Income Tax, Shimla.

…. Appellant

Versus

M/s.Steinle Machine Fabric India, Dhalli, Shimla

….. Respondent

Coram:

The Hon'ble Mr. Justice Deepak Gupta, J.

The Hon'ble Mr.Justice Sanjay Karol, J.

Whether approved for reporting? No

For the appellant: Ms.Vandana Kuthiala, Advocate

For the respondent: Mr.Vishal Mohan, Advocate

Deepak Gupta, J.(Oral)

In view of the averments made in the supplementary affidavit filed by the appellant pursuant to the directions of this Court dated 1.6.2010, it is apparent that the fresh assessment has been drawn up against the assessee and the assessee has challenged the same in separate proceedings. Therefore, the assessment in these

proceedings does not survive and the appeal itself has become infructuous. The appeal is disposed of as having become infructuous.

(Deepak Gupta)
Judge

February 26, 2011
(m)

(Sanjay Karol)
Judge