IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.30 of 1993
Date of decision: 26.10.2006

The Commissioner of Income Tax, Patiala.

---Applicant

Vs.

Smt. Poonam Rani, Ludhiana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 21.02.1991 in I.T.A. No.1329 and C.O. No.59/Ch/1990 in respect of assessment year 1983-84:-

> "Whether on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal was right in holding that the order of the Commissioner of Income-tax dated 20.2.1986 was barred by time in view of the amendment made in section 263 of the Income-tax Act?"

We have perused the order of the Tribunal and heard learned counsel for the revenue. Learned counsel for the revenue is unable to show as to how the question referred will arise from the order of the Tribunal arising out of the order of Deputy Commissioner (Appeals) dated 10.07.1990 passed in appeal against the order of assessment passed as a consequence of order passed under Section 263 of the Income-tax Act, 1961 (for short, "the Act"), when in I.T.A. No.558 of 1986 the Tribunal, vide its separate order, had held that proceedings under section 263 of the Act were time barred. Counsel for the revenue was not able to apprise this

Court about the fate of any further proceedings against the order of the Tribunal in appeal challenging order passed under Section 263 of the Act.

In view of above, we are unable to go into the question on merits. Therefore, the reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

October 26, 2006 **(RAJESH BINDAL)**
ashwani **JUDGE**