IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.A..No.37 of 2006
Date of Decision: 1.2.2007

The Commissioner of Income Tax, Faridabad ....Petitioner through Mr.Yogesh Putney,Advocate

Versus

Satish Chand Sethi ...Respondent through Mr.Rakesh Gupta, Advocate with Mr.Lokesh Sinhal ,Adv.

CORAM : HON'BLE MR.JUSTICE VIJENDER JAIN, CHIEF JUSTICE.
HON'BLE MR.JUSTICE RAJIVE BHALLA

1. Whether Reporters of Local Newspapers may be allowed to see the judgement ?
2. To be referred to the Reporters or not ?
3. Whether the judgement should be reported in the Digest ?
4.

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VIJENDER JAIN, CHIEF JUSTICE

Learned counsel for the revenue has contended that the ITAT had relied upon its decision in ITAT No.881/Del/2004 dated 28.5.2004 in Sunita Gupta's case, in which assessment was annulled on a legal notice and this legal issue relating to reopening of assessment, under Section 148 of the Income Tax Act, was raised by the assessee, before the ITAT by way of

cross-objection but was withdrawn. As we have dealt with the question of onus for proof, in the judgement rendered today in **Commissioner of Income Tax, Faridabad V. Anupam Kapoor,** ITA No.378 of 2004.

Dismissed.

(VIJENDER JAIN)
CHIEF JUSTICE

1.2.2007
GS

(RAJIVE BHALLA)
JUDGE