IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 21471 of 2016

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M/S. TRANSPERK INDUSTRY LIMITED....Petitioner(s)

Versus

DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 2 (1) (1)....Respondent(s)

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Appearance :

Mr B S SOPARKAR, ADVOCATE for the Petitioner(s) No. 1

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CORAM: HONOURABLE Mr. JUSTICE M.R. SHAH
and
HONOURABLE Mr. JUSTICE B.N. KARIA

23rd December 2016

ORAL ORDER (PER : HONOURABLE Mr. JUSTICE M.R. SHAH)

It is the case on behalf of the petitioner-assessee that the assessment is sought to be reopen beyond the period of four years on account of non-deduction of TDS on payments made towards Tanker Hire charges to the France companies and also on the interest. It is the case on behalf of the petitioner-assessee that as such, when the objection was raised, it was specifically pointed out by the assessee that no payment of tanker hire charges was made to the France companies. It is submitted that it was also pointed out that even the interest was paid to the Banks in India, and therefore, there was no question of any deduction of TDS. It is submitted that despite the above, the Assessing Officer, while disposing of the objections, has not dealt with the same.

Notice returnable on **10th January 2017**. By way of *ad interim* relief, it is directed that the Assessing Officer may proceed further with the re-assessment proceedings, however, he may not pass any final re-assessment order till then.

{M.R Shah, J.}

{B.N Karia, J.}

Prakash