

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION NO. 5376 of 2015**

=====

LATE CHUNIBHAI RANCHHODDBHAI DALWADI....Petitioner(s)

Versus

ASSISTANT COMMISSIONER OF INCOME TAX....Respondent(s)

=====

Appearance:

MR SN DIVATIA, ADVOCATE for the Petitioner(s) No. 1

MR KM PARIKH, ADVOCATE for the Respondent(s) No. 1

=====

CORAM: HONOURABLE MR.JUSTICE M.R. SHAH
and
HONOURABLE MR.JUSTICE S.H.VORA**Date : 06/04/2015****ORAL ORDER****(PER : HONOURABLE MR.JUSTICE M.R. SHAH)**

1.00. Mr.K.M. Parikh, learned advocate appearing on behalf of the respondent - revenue prays for time. Mr.Divatia, learned advocate appearing on behalf of the petitioner - assessee has made a grievance that despite the specific order passed by this Court dated 27/3/2015, directing that final order, if any passed, may not be implemented till next date of hearing i.e. 6/4/2015, not only the Assessing Officer has passed re-assessment order, but has also issued Notice of Demand of Rs.67,41,200/- on the basis and/or pursuant to the reassessment order and thus, has implemented the reassessment order.

2.00. Considering the order passed by this Court dated

27/3/2015, though the assessing officer was permitted to pass final order, the same was not required to be implemented. Despite that, Notice of Demand under section 156 of the Income Tax Act has been issued and served upon the petitioner assessee, which ought not to have been done by the Assessing Officer.

3.00. At this stage, Mr.Parikh, learned advocate appearing on behalf of the respondent – revenue, more particularly Assessing Officer, has stated at the bar that proper instructions shall be issued to the Assessing Officer to withdraw the Notice of Demand which has been issued pursuant to reassessment order.

4.00. So as to enable the respondent – revenue to file Affidavit-in-reply to the main petition, **S.O. to 21/4/2015. Ad-interim relief granted earlier is directed to be continued till 23/4/2015.** Affidavit-in-reply to be filed on or before 16/4/2015.

THE HIGH COURT
OF GUJARAT

WEB COPY

Sd/-
(M.R.SHAH, J.)

Sd/-
(S.H.VORA, J.)

Rafik..