HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D. B. Income Tax Appeal No. 34/2014

Vimal Singhvi, Prop. M/s. Aditi Diamonds, 80, Suraj Nagar (West), Civil Lines, Jaipur

----Appellant

Versus

Assistant Commissioner, Income Tax Circle 2, Jaipur, Rajasthan.

----Respondent

For Appellant(s) : Mr. Atul Saxena on behalf of Mr. Sanjay Jhanwar.

HON'BLE MR. JUSTICE MOHAMMAD RAFIQ
HON'BLE MR. JUSTICE GOVERDHAN BARDHAR

Judgment

21/01/2019

This appeal has been filed by the appellant-assessee under Section 260A of the Income Tax Act, 1961 (for short 'the Act') assailing judgment dated 26.09.2013 passed by the Income Tax Appellate Tribunal, Jaipur Bench, Jaipur (for short 'the ITAT') whereby the appeal filed by the respondent-revenue was allowed and cross objections filed by the appellant-assessee were partly allowed.

Learned counsel for the appellant submitted that the appellant being aggrieved by the judgment dated 07.03.2012 passed by the Commissioner of Income Tax (Appeals), [for short 'the CIT(A)'] approached the ITAT, which vide ex-parte judgment dated 26.09.2013 decided the matter against the appellant-assessee. The appellant-assessee filed present appeal before this Court which was dismissed on merits by Co-ordinate Bench of this

Court vide judgment dated 14.11.2014. The appellant-assessee preferred Civil Appeal Nos. 7653-7654 of 2018 (arising out of SLP (Civil) Nos. 35326-35327 of 2017) against the aforesaid judgment of this Court before the Supreme Court. The Supreme Court vide order dated 03.08.2018 while granting leave was took note of the fact that ex-parte decision of the ITAT occasioned on account of non-appearance of the counsel for the appellant assessee owing to call of general strike by all the lawyers and set aside the judgment of this Court as also the judgment of the ITAT and restored the appeal to the file of the ITAT for disposal on merits.

Office has listed this matter in view of the judgment of the Supreme Court. In view of above, the appeal be taken as disposed of in terms of aforesaid judgment dated 03.08.2018 passed by the Supreme Court. Matter be consigned to record.

(GOVERDHAN BARDHAR),J (MOHAMMAD RAFIQ),J

Manoj/19