sbw

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1183 OF 2012

The Commissioner of Income Tax-8 ..Appellant
-***Versus***-
M/s. Apna Organics Pvt. Ltd. ..Respondent

....
Mr. Arvind Pinto for the Appellant.
Mr. Sanjiv M. Shah for the Respondent.
....

CORAM: S.C. DHARMADHIKARI
AND
A. A. SAYED, JJ.

DATE :- 7th NOVEMBER, 2014

P.C.:

Having heard Mr. Pinto, learned counsel, appearing on behalf of the Revenue in support of this Appeal, which challenges the order passed by the Tribunal dated 21st December, 2011, we are of the opinion that the Commissioner as also the Tribunal were justified in arriving at a finding that the proceedings initiated in terms of section 158BD of the Income Tax Act, 1961, are vitiated by enormous and unexplained delay. The search conducted in two cases on 24th August, 1998 concluded on 23rd October, 1998. The intimation issued under this provision is of 4th October, 2005. The Tribunal applied the judgment of the Hon'ble Supreme Court in the case of ***Manish Maheshwari V/s. Assistant Commissioner of Income Tax reported in 289 ITR 341***, to conclude that a notice issued after lapse of unreasonable time would result in annulment of the proceedings. We do not think that such finding of fact can be termed as perverse or vitiated by any error of law apparent on the face of the record, enabling us to entertain this Appeal. The Appeal is devoid of merits and is, accordingly, dismissed. No orders as to costs.

(A. A. SAYED, J.) **(S.C. DHARMADHIKARI, J.)**

wadhwa