

IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

INCOME TAX APPEAL No. 151 of 2007

C.I.T.

V/S

SURAJ PRAKASH SONI

Mr. KK BISSA, for the appellant / petitioner

Mr. ANJAY KOTHARI, for the respondent

Date of Order : 4.12.2007

HON'BLE SHRI N P GUPTA, J.

HON'BLE SHRI MUNISHWAR NATH BHANDARI, J.

ORDER

Heard learned counsel for the parties.

The learned Tribunal has held relying upon series of judgments of different Benches of the Tribunal, and the judgments of the Madras High Court, Calcutta High Court, and Kerala High Court that the proceedings shall be deemed to have been initiated under Section 132 when authorisation for search was made, and shall not be deemed to have been initiated when actual search is undertaken. Then examining the case from that stand point, it has been found that the proceedings were initiated against the assessee prior to 1.1.1997 i.e. the date when the provisions of Section 158BFA(2) were introduced, and therefore, they could not be applied to the assessee.

In our view, the findings do not require any

interference. Moreso, when the learned counsel for the revenue could not show any other contrary judgment whether of any other High Court, or even of the Tribunal, or Hon'ble the Supreme Court.

The appeal thus can not be said to be involving any substantial question of law. The same is, therefore, dismissed.

(MUNISHWAR NATH BHANDARI), J.

(N P GUPTA), J.

/Sushil/