

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION No. 18592 of 2011****SURAT DISTRICT CO-OP MILK PRODUCERS UNION LTD - Petitioner(s)****Versus****INCOME TAX OFFICER - Respondent(s)****Appearance :**

MR MANISH J SHAH for Petitioner(s) : 1,

None for Respondent(s) : 1,

**CORAM : HONOURABLE MR.JUSTICE AKIL KURESHI
and
HONOURABLE MS JUSTICE SONIA GOKANI****Date : 27/12/2011****ORAL ORDER****(Per : HONOURABLE MR.JUSTICE AKIL KURESHI)**

1. Counsel for the petitioner submitted that the assessment previously framed after scrutiny is sought to be reopened beyond the period of 4 years from the end of the relevant assessment year. Counsel submitted even in the reasons recorded, there is no allegation that income chargeable to tax has escaped assessment for the reason of the assessee failing to disclose truly and fully all material facts. Counsel submitted that in the return filed, the assessee had made the claim for deduction under Section 80P(2)(d) of the Income Tax Act, 1961 with all necessary materials in support thereof. It was after due scrutiny that the claim was accepted.

2. Issue notice returnable on 17.1.2012.

3. Assessing Officer, may proceed with the assessment proceedings in connection with the impugned notice of

reopening, however, final order of assessment thereon, shall not be passed without the permission of the Court.

(Akil Kureshi, J.)

(Ms. Sonia Gokani, J.)

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