

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION NO. 4005 of 2016**

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JIVRAJ TEA LIMITED....Petitioner(s)

Versus

ASSISTANT COMMISSIONER OF INCOME TAX - CIRCLE - I (1)
(2)....Respondent(s)

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Appearance:

MR B S SOPARKAR, ADVOCATE for the Petitioner

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CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI
and
HONOURABLE MR.JUSTICE G.R.UDHWANI

Date : 11/03/2016

ORAL ORDER

(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. B. S. Soparkar, learned advocate for the petitioner invited the attention of the court to the reasons recorded for reopening the assessing. Referring to the assessment order passed under section 143(3) of the Income Tax Act, 1961 as well as the documents called for and furnished at the relevant time, it was pointed out that the issue on which the assessment is sought to be reopened has been gone into by the Assessing Officer at the relevant time and hence, the assessment is sought to be reopened on a mere change of opinion. It was submitted that the assessment order was carried in appeal before the Commissioner (Appeals) and in further appeal before the Tribunal and therefore, the same stands merged with the

orders passed by the higher authorities. It was further pointed out that the assessment is sought to be reopened beyond a period of four years from the end of the relevant assessment year without there being even a whisper in the reasons recorded as regards any failure on the part of the assessee to disclose fully and truly all material facts relevant for its assessment.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, **Issue Notice** returnable on 18th April, 2016. By way of ad-interim relief, further proceedings pursuant to the impugned notice dated 30.03.2015 (Annexure "A" to the petition) are hereby stayed.

Direct Service is permitted.

(HARSHA DEVANI, J.)

(G.R.UDHWANI, J.)

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THE HIGH COURT
OF GUJARAT

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