

ITA No.2270/M/2016 & ITA No.3286/M/2016
Ms. Leila Advani
&
ITA No.4385 & 4722/M/2015 & ITA No.7269/M/2017
Mr. Anil Bhagwan Advani

19th January 2022

Present for:

Assessee by : Shri Tapas Misra, A.R.
Revenue by : Ms. Shailja Rai, CIT- D.R.

INTERIM ORDER

During the course of argument undisputed fact has come on record that during compulsory acquisition of the property i.e. plot No.50 & 51 owned by the assessee, which is subject matter of the present appeals qua how to tax the compensation, interest and solcium received by the assessee, a judgment rendered by the Hon'ble Bombay High Court vide order dated 17.06.2009 in writ petition No.1855 of 2001 has been relied upon by both the parties to the appeal.

2. Perusal of the aforesaid judgment rendered by the Hon'ble Bombay High Court (supra) shows that to decide the issue the Hon'ble Bombay High Court relied upon another judgment rendered by Hon'ble Bombay High Court on 25.07.1997 in writ petition No.1733 of 1994 having identical facts qua adjoining

property No.53A acquired by the same notification and subsequently deacquired by the government.

3. In view of the abovementioned facts, we are of the opinion that since judgment rendered by the Hon'ble Bombay High Court vide order dated 17.06.2009 (supra) relied upon by both the parties is based upon judgment rendered by Hon'ble High Court order dated 25.07.1997(supra), the necessary facts qua property bearing No.53A as to how the said property has been taxed by the Revenue, are required to be brought on record for complete adjudication of the issues at hand and to avoid the divergent decisions.

4. At this stage, both the Ld. A.Rs. for the parties to the appeals are not aware of these facts and sought time. So before proceeding further, Ld. A.R.s as well as Ld. D.R.s are directed to bring on record the facts and status as to the taxability of the compensation, solcium and interest received by the owner of the property bearing No.53A by 15.02.2022. Copy of the order be supplied to the parties to the appeal under Rules.

5. Partly allowed.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER