

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 359/Asr/2011**  
Assessment Year: 2003-04

Sh. Inder Pal Singh Ahuja,  
C/o Dr. Santokh Singh,  
48, Hide Market, Amritsar

[PAN: AGPPA 9441E]

**(Appellant)**

**Vs.** D.C.I.T., Circle-IV,  
Amritsar

**(Respondent)**

**I.T.A. No. 654/Asr/2017**  
Assessment Year: 2003-04

Income Tax Officer,  
Ward 5(2), Amritsar

**(Appellant)**

**Vs.** Sh. Inder Pal Singh Ahuja,  
C/o Dr. Santokh Singh,  
48, Hide Market, Amritsar

[PAN: AGPPA 9441E]

**(Respondent)**

Appellant by : None

Respondent by: Sh. Anupam Kant Garg, CIT-DR

Date of Hearing: 03.08.2023

Date of Pronouncement: 23.08.2023

## **ORDER**

### **Per Dr. M. L. Meena, AM:**

The cross appeals are filed by the assessee and the Revenue against the separate orders of the Id. Commissioner of Income Tax (Appeals), Amritsar dated 01.04.2011 & 03.07.2017 in respect of Assessment Year: 2003-04.

2. The assessee has challenged the quantum appeal on legal issue on merits of the case and the department has challenged the consequential penalty levied u/s 271(1)(c) of the Act.

3. None attended for the assessee nor has any adjournment application been filed by the assessee. This is an old appeal of 2011 and 2017 pertaining to assessment year 2003-04, it was decided to hear the Id. DR on merits of the case and adjudicate the appeal accordingly.

4. At time of hearing, the Id. CIT-DR has submitted that he was directed by the Tribunal on the previous date of hearing on 01.08.2023 to update the current status of this case before the jurisdictional High Court in respect of assessment year 2002-03. In this regard, he has submitted that his case is still pending before the Hon'ble Punjab & Haryana High Court, Chandigarh bearing Appeal No. ITA-338 of 2006, the screenshot to that effect enclosed hereunder:



## High Court of Punjab and Haryana Chandigarh

Case Details For Case ITA-338-2006			
Diary Number	0	Registration Date	01-APR-06
Category	96-STATUTORY APPEALS INCOME TAX (DIRECT)	Main Case Detail	
Party Detail	INDERPAL SINGH AHUJA V/S THE ASSESSING OFFICER-CUM-A.C.I.T. ORS	District	AMRITSAR
Advocate Name	AKSHAY BHAN (X-99999-9999)	List Type	ORDINARY
Status	PENDING	Next date	15-NOV-2023
Related Cases/Miscellaneous Applications			
CM-14827-CII-2007		IN ITA-338-2006	
CM-20999-CII-2006		IN ITA-338-2006	
CM-7005-CII-2006		IN ITA-338-2006	
CM-7006-CII-2006		IN ITA-338-2006	
CWP-6551-2006		WITH ITA-338-2006	
ITA-117-2009		WITH ITA-338-2006	
CM-2260-CII-2009		IN ITA-117-2009	
Case Listing Details			
Cause List Date	List Type: Sr. No.	Bench	
23-FEB-2023	ORDINARY:214	HON'BLE MS. JUSTICE RITU BAHRI; HON'BLE MRS. JUSTICE MANISHA BATRA	
07-DEC-2022	ORDINARY:222	HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA; HON'BLE MR. JUSTICE SANJIV BERRY	
15-SEP-2022	ORDINARY:215	HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA; HON'BLE MR. JUSTICE DEEPAK MANCHANDA	
09-AUG-2022	ORDINARY:218	HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA; HON'BLE MR. JUSTICE PANKAJ JAIN	
06-JAN-2020	REGULAR:469	HON'BLE DR. JUSTICE S. MURALIDHAR; HON'BLE MR. JUSTICE AVNEESH JHINGAN	
17-NOV-2008	ORDINARY:201	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE L.N. MITTAL	
24-OCT-2008	ORDINARY:203	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE L.N. MITTAL	
15-OCT-2008	ORDINARY:202	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE L.N. MITTAL	
21-JUL-2008	ORDINARY:203	HON'BLE MR. JUSTICE SATISH KUMAR MITTAL; HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASHI	
26-MAY-2008	ORDINARY:208	HON'BLE MR. JUSTICE SATISH KUMAR MITTAL; HON'BLE MR JUSTICE RAKESH KUMAR GARG	
28-MAR-2008	ORDINARY:207	HON'BLE MR. JUSTICE SATISH KUMAR MITTAL; HON'BLE MR JUSTICE RAKESH KUMAR GARG	
21-JAN-2008	ORDINARY:214	HON'BLE MR. JUSTICE SATISH KUMAR MITTAL; HON'BLE MR JUSTICE RAKESH KUMAR GARG	
09-JUL-2007	ORDINARY:207	HON'BLE MR. JUSTICE M.M. KUMAR; HON'BLE MR. JUSTICE AJAY KUMAR MITTAL	
15-MAR-2007	ORDINARY:210	HON'BLE MR. JUSTICE M.M. KUMAR; HON'BLE MR. JUSTICE RAJESH BINDAL	
29-JAN-2007	ORDINARY:218	HON'BLE MR. JUSTICE M.M. KUMAR; HON'BLE MR. JUSTICE RAJESH BINDAL	
27-NOV-2006	ORDINARY:215	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE RAJESH BINDAL	
09-NOV-2006	ORDINARY:244	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE RAJESH BINDAL	
19-OCT-2006	ORDINARY:228	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE RAJESH BINDAL	
17-AUG-2006	ORDINARY:229	HON'BLE MR. JUSTICE ADARSH KUMAR GOEL; HON'BLE MR. JUSTICE RAJESH BINDAL	
03-APR-2006	URGENT:102	HON'BLE THE CHIEF JUSTICE; HON'BLE MR. JUSTICE SURYA KANT	
Judgment Details For Case: ITA-338-2006			
Order Date	Order and Case-ID	Bench	Judgment Link
07-DEC-2022	Interim Order	HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA; HON'BLE MR. JUSTICE SANJIV BERRY	<a href="#">View Order</a>
09-AUG-2022	Interim Order	HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA; HON'BLE MR. JUSTICE PANKAJ JAIN	<a href="#">View Order</a>

5. Further, the Id. CIT-DR has drawn attention of the Bench to the judgment delivered by the co-ordinate ITAT Amritsar Bench vide order dated 22.02.2006 in Appeal No. 93/Asr/2005 for the assessment year 2002-03 which is sub-judice before the Hon'ble Jurisdictional High Court wherein the Tribunal has approved the sale rate at Rs. 22 lacs per acre, i.e., Rs. 454/- per sq. yard and department relies on this order of the Tribunal. Accordingly, he contended that the appeal may kindly be decided in favour of Revenue as a covered matter.

6. Having heard the Id. DR, perusal of the record, the impugned order and the decision of the co-ordinate Bench. We find that the issue adopted by the appellant is covered matter in favour of the Revenue by the decision of the Amritsar Bench in ITA No. 93/Asr/2005 in respect of AY 2002-03 vide its order dated 22.02.2006. However, the assessee has challenged the said Tribunal order before the jurisdictional Punjab High Court, hence, the matter is sub-judice. In view of that matter, we are of the considered opinion that the proceedings in the present appeal may be abated till the decision of the Hon'ble Punjab & Haryana High Court on the matter with the caveat to allow the appellant assessee to revive the appeals on pronouncements of the decision by the Hon'ble Apex Court in the matter.

Accordingly, both the subject appeals abated till the decision of the Hon'ble jurisdictional High Court.

7. In the backdrop of the above discussion, the subject appeals are disposed of in the terms indicated as above.

*Order pronounced in the open court on 23.08.2023*

**Sd/-  
(Anikesh Banerjee)  
Judicial Member**

**Sd/-  
(Dr. M. L. Meena)  
Accountant Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy  
By Order