

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3064 OF 2007

Commissioner of Income Tax, Ajmer ...Appellant

VS.

Sunita Mansingha ...Respondent

O R D E R

We have heard the learned counsel for the parties and perused the impugned judgment and order dated 2nd March, 2005 passed by the High Court of Judicature for Rajasthan at Jodhpur in Income Tax Appeal No. 3 of 2005 as also the order passed by the Income Tax Appellate Tribunal dated 20th May, 2004.

From the order of the Tribunal we find that the Tribunal has even though held that the reference to the Departmental Valuation Officer in question is not valid, in view of the decision of this Court in the Case of *Amiya Bala Paul v. CIT* (2003) 262 ITR 407, but it has also held that it is a settled principle of law that in place of Central Public Works Department rates local Public Works Department rates are to be applied and adopted to determine the cost of construction. In view of the fact that Section 142A was inserted by Finance

(No.2)Act, 2014 (23 of 2004) w.e.f. 15th November, 1972 and subsequently again substituted by Finance Act, 2010 (14 of 2010) w.e.f. 1st July, 2010 and Finance (No.2) (225 of 2014) w.e.f. 1st October, 2014, as the proviso to sub-section (3) of Section 142A as it existed during the relevant period, reference to the Departmental Valuation Officer can be made because assessment in the present case had not become final and conclusive because the appeal preferred by the Revenue under Section 260A of the Income Tax Act, 1961 was pending before the Rajasthan High Court.

However, in view of the finding recorded by the Tribunal that the local Public Works Department rates are to be applied and adopted in place of Central Public Works Department rates, we do not find any good ground to interfere in the impugned judgment on this issue on merits. The appeal fails and is dismissed.

There shall be no order as to costs.

Pending application, if any, also stands disposed of.

.....J.
[R.K. AGRAWAL]

.....J.
[MOHAN M. SHANTANAGOUDAR]

New Delhi;
March 29, 2017.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 3064/2007

C.I.T., AJMER

Appellant(s)

VERSUS

SUNITA MANSINGHA

Respondent(s)

Date : 29/03/2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL
HON'BLE MR. JUSTICE MOHAN M. SHANTANAGOUDARFor Appellant(s) Mr. K.Radhakrishnan, Sr. Adv.
Mr. Arijit Prasad, Adv.
Ms. Gargi Khanna, Adv.
For Mrs. Anil Katiyar, Adv.For Respondent(s) Dr. Manish Singhvi, Adv.
Mr. P. V. Yogeswaran, Adv.UPON hearing the counsel the Court made the following
O R D E RThe appeal is dismissed in terms of the signed
order.Pending application, if any, also stands disposed
of.(Anita Malhotra)
Court Master(Chander Bala)
Court Master

(Signed order is placed on the file.)