

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 2 nd 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 20 th 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

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(No.2)Act, 2014 (23 of 2004) w.e.f. 15 th November, 1972 and subsequently again substituted by Finance Act, 2010 (14 of 2010) w.e.f. 1 st July, 2010 and Finance (No.2) (225 of 2014) w.e.f. 1 st 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.SHANTANAGODAR]

New Delhi;  
March 29, 2017.

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ITEM NO.103 COURT NO.10 SECTION IIIA  
S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 3064/2007 Appellant(s)  
C.I.T., AJMER VERSUS

SUNITA MANSINGHA Respondent(s)  
Date : 29/03/2017 This appeal was called on for hearing today.

CORAM :  
HON&#39;BLE MR. JUSTICE R.K. AGRAWAL  
HON&#39;BLE MR. JUSTICE MOHAN M. SHANTANAGODAR

For 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 R

The 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.)