

Commissioner of Income-tax, Andhra Pradesh

Vs

Satyanarayana Saw Mills

Civil Appeal No. 640 of 1978

(B. P. Jeevan Reddy, S. Saghir Ahmad JJ)

18.03.1996

JUDGMENT

1. This appeal is liable to be dismissed in view of this Court's decision in Commr. of Income-tax Ashoka Engineering Company, (1992) 194 ITR 645 : (1992 AIR SCW 3489). The question which was referred to the High Court under S. 256 (1) of the Income-tax Act runs thus :

"Whether on the facts and in the circumstances of the case, the appeal filed by the assessee before the Appellate Assistant Commissioner against refusal to continue registration under S. 187(7) is maintainable?"

2. In this case, Form No. 12, seeking renewal of registration was not filed along with the return but at a later point of time. The Income-tax Officer refused to condone the delay in filing the said form, against which order the assessee preferred an appeal to the Appellant Assistant Commissioner. The question arose whether the said appeal is maintainable. The Tribunal held that it was maintainable which opinion has been affirmed by the High Court. This Court has held in the aforesaid decision that such an order is appealable.

3. The appeal accordingly fails and is dismissed. No costs. Appeal dismissed.