

SUPREME COURT OF INDIA

Sadhu Ram

Vs.

Commissioner of Income-Tax

(S Agrawal and G Pattanaik JJ.)

12.03.1997

ORDER

1. This matter relates to the jurisdiction of the Inspecting Assistant Commissioner to impose the penalty. The High Court (see (1981] 127 ITR 517 (P&H)) has found that the Inspecting Assistant Commissioner has the jurisdiction to impose the penalty with reference to the date on which the order was passed by the Income-tax Officer and not with reference to the date on which the penalty was imposed. This view of the High Court is in consonance with the law laid down by this court in CIT v. Dhadi Sahu [1993] 199 ITR 610, wherein it has been held that once the Inspecting Assistant Commissioner has validly exercised jurisdiction to pass the order imposing a penalty, the Amending Act would not affect his jurisdiction. In view of the said decision, the appeal is dismissed. No order as to costs.