

SUPREME COURT OF INDIA

Vidyawathi Kapoor Trust

Vs.

Appropriate Authority

(S. B. Majmudar, D. P. Mohapatra and R. P. Sethi JJ.)

02.05.2000

ORDER

The Text below is only a summarized version of the order pronounced

In this review petition the issue was whether compulsory purchase order was time-barred because it was passed after expiry of two months as allowed by Section 269-UD(1) of the Income Tax Act, 1961. The compulsory order was passed by the authorities even months earlier than time available for passing fresh order. But as the same was stayed no occasion for passing fresh purchase order till stay was vacated. The second compulsory purchase order passed as soon as the stay was vacated cannot be said to be in any way time-barred. The final order passed by Apex Court could not be said to have suffered from any patent error, which calls for interference in review proceedings.