

**SUPREME COURT OF INDIA**

Commissioner of Income-Tax

Vs.

Sundaram Spinning Mills

(S.P. Bharucha, N. S. Hegde and Y.K. Sabharwal JJ.)

05.12.2000

**ORDER**

1. This is an appeal by the Revenue against the judgment and order of the High Court at Madras (see [1997] 225 ITR 214). The High Court answered in the affirmative and in favour of the assessee, the following question (page 215):

"Whether, the Appellate Tribunal is correct and justified in law in holding that the expression 'an assessment' to be made under Section 143(3), used in Section 144B, is confined only to the assessment to be made under Section 143 and does not cover reassessment to be made under Section 147 of the Income-tax Act with the consequence that the procedure prescribed under Section 144B and extended time limit provided in the Explanation to Section 153(1) is not available to reassessment to be made under Section 147 ?"

2. The identical issue was raised before this court in the case of R. Dalmia v. CIT [1999] 236 ITR 480, and, following that judgment, the judgment and order of the High Court must be reversed and the question answered in the negative and in favour of the Revenue. Order on the appeal accordingly. No order as to costs.