

**SUPREME COURT OF INDIA**

I.T. Commr., Pune

Vs.

Ashok G. Karia

C.A.No.6299 of 1998

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

22.02.2001

**ORDER**

1. All these appeals and special leave petition relate to block assessments to be made in search cases and the jurisdiction of the Settlement Commission in relation thereto. By Instruction No. 1962 dated 12th February, 1999, the Central Board of Direct Taxes has given instructions to all Chief Commissioners of Income-tax and Directors General of Income-tax thus : "It is now clarified that the term 'case' as defined under S. 245-A(b) includes the block assessments to be made in search cases. Therefore, the pending SLPs before the Hon'ble Supreme Court will be withdrawn." Pursuant to these instructions, many similar appeals have already been withdrawn. In these pending matters, no instructions have yet been received but having regard to the circular, it is clear that they must meet the same fate. They are dismissed.

2. No order as to costs.

Civil Appeals Nos. 5557-5573 of 1998 :

3. Interlocutory Applications Nos. 18 to 34 of 2001 for withdrawal of the civil appeals are allowed.

4. The civil appeals are, accordingly, dismissed as withdrawn.  
Order accordingly.