

INCOME TAX: SLP dismissed against High Court ruling that when in terms of section 151(2), sanction to issue notice under section 148 has to be issued by Additional Commissioner, reopening of assessment with approval of Commissioner was unsustainable

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[2020] 113 taxmann.com 451 (SC)
SUPREME COURT OF INDIA
Commissioner of Income-tax (Central-1)

v.

Aquatic Remedies (P.) Ltd.*

UDAY UMESH LALIT
AND VINEET SARAN, JJ.
SPECIAL LEAVE TO APPEAL (C) NO(S). 8818 OF 2019
NOVEMBER 29, 2019

Section [151](#) of the Income-tax Act, 1961 - Income escaping assessment - Sanction for issue of notice (Sanctioning authority) - Assessment year 2004-05 - High Court by impugned order held that since in terms of section 151(2), sanction to issue notice under section 148 has to be issued by Additional Commissioner, reopening of assessment with approval of Commissioner was unsustainable - Whether special leave petition filed against impugned order was to be dismissed - Held, yes [Para 9] [In favour of assessee]

CASE REVIEW

CIT v. Aquatic Remedies (P.) Ltd. [\[2018\] 96 taxmann.com 609/258 Taxman 357/406 ITR 545 \(Bom.\)](#)
[SLP dismissed]

Arijit Prasad, Sr. Adv., **Kumar Shashank**, Ms. **Deepanwita Priyanka**, **Amit Verma**, **Chakitan V.S. Papta**, Advs. and **Mrs. Anil Katiyar**, AOR *for the Petitioner*. **F.V. Irani**, Adv. and **Rustom B. Hathikhanawala**, AOR *for the Respondent*.

ORDER

1. We see no reason to interfere in the matter. The special leave petition is dismissed.
2. Pending applications, if any, stand disposed of.

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*In favour of assessee.