



APPEAL TO THE HIGH COURT UNDER SECTION 260 A OF THE INCOME TAX ACT, 1961

IN THE HIGH COURT OF JUDICATURE AT _____
BENCH AT _____

I.T. APPEAL NO. _____ OF 20_____

In the matter of appeal under Sec.260-A of Income Tax Act, 1961 (“I. T. Act 1961”) against the order of Income Tax Appellate Tribunal, _____ Bench, _____ in ITA No. _____ dated _____ (received on _____) between _____ Versus The Income Tax Officer, _____, _____ for A.Y. _____

_____,)
Proprietor of M/s. _____,)
having address at _____)
_____)...APPELLANT

VERSUS

The Income Tax Officer, _____,)
_____,)
State of _____)
having address at _____)
_____)...RESPONDENT

MEMO OF APPEAL

APPEAL U/S.260-A OF THE INCOME TAX ACT, 1961:

1. The Appellant has filed the present Appeal under Section 260-A of the Income Tax Act, 1961 (**I.T. Act, 1961**) against the Impugned Order dated _____ passed by the Honourable Income Tax Appellate Tribunal, _____ Bench in Income Tax Appeal No. _____ of _____ between the Appellant and the Respondent for the Assessment Year (“A.Y”) _____ - _____ (*Financial Year (“F.Y.”) April _____ to _____*) whereby the Honourable Income Tax Appellate Tribunal dismissed the Appeal filed by the Appellant. A copy of the said Order dated _____ is annexed and marked as **Exhibit “A”** hereto (**“Impugned Order”**).

2. The Impugned Order gives rise to the following Questions of Law, amongst others:-

QUESTIONS OF LAW:

- (i) On the facts and circumstances of the case and applicable law was the Tribunal justified in holding that for bringing to tax the escaped income of partnership firm for A.Y. _____ the issue and service of notices u/s.148 of I.T.Act,1961 followed by notices u/s.143(2) and 142(1) on the Appellant Individual, who was one of the partners of the dissolved firm, was enough and the assessment of Firm’s income in the hands of the Appellant-

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