

**SC in Green World Corporation : Interalia Held Reopening on strength of appeal result without time limit u/s 150(1) requires specific finding in appeal order, which attracts specific disposal.**

"The aforementioned provision (section 150(1)) although appears to be of a very wide amplitude, **but would not mean that recourse to reopening of the proceedings in terms of Sections 147 and 148 of the Act can be initiated at any point of time whatsoever.** Such a proceeding can be initiated only within the period of limitation prescribed therefore as contained in Section 149 of the Act.

Section 150 (1) of the Act is an exception to the aforementioned provision. **It brings within its ambit only such cases where reopening of the proceedings may be necessary to comply with an order of the higher authority. For the said purpose, the records of the proceedings must be before the appropriate authority. It must examine the records of the proceedings. If there is no proceeding before it or if the Assessment year in question is also not a matter which would fall for consideration before the higher authority, Section 150 of the Act will have no application....**

**It is, thus, evident that jurisdiction to issue directions is limited."**

Further in aforesaid case, SC on reopening at direction of CIT has held the same to be bad in law stating that

" 30. Indisputably, CIT (Shimla) had no jurisdiction to issue directions. Notices issued pursuant thereto would be bad in law."