

Zia Zaidi v. Union Of India Thru. Ministry Of Finance Deptt. Of Income Tax , New Delhi And Others

WRIT TAX No. 176 of 2024

Supplied court order; no reported citation stated | 2024-07-11

List 19 July 2024 as fresh after instructions.

148 | 149(1)(b)

Division Bench | Sangeeta Chandra | Shree Prakash Singh

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

The petitioner alleged that separate investments of four family members, each below Rs.50 lakh, had been clubbed to Rs.7396577 for Section 149(1)(b), despite separate assessee identities and PANs.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the objection and directed Revenue counsel to seek instructions from respondent 4.

Source: [PDF p.1](#); [PDF p.2](#)

03 JUDICIAL DECISION

List 19 July 2024 as fresh after instructions.

Source: [PDF p.2](#)

04 OUTCOME / IN WHOSE FAVOUR

The aggregation and reopening questions remained undecided.

Source: [PDF p.2](#)

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The attribution of investment is the disputed premise — Zia Zaidi alleged that investments of separately assessed family members, each below Rs.50 lakh, were combined as Rs.73,96,577 to invoke Section 149(1)(b). She relied on the material list, approval request and approval. The Court recorded that challenge and sought instructions; it did not decide that aggregation was unlawful.

Separate identity and alleged ownership require the actual material — The PAN distinction explains the petitioner's objection, but the legal and factual attribution cannot be resolved from this summary alone. The listed amounts against each person and the approval reasoning are important to test the asserted threshold premise. This order neither validates the transactions nor quashes reopening.

Procedural value and limit — Revenue counsel was to seek instructions from respondent 4 before the fresh listing on 19 July 2024. No final interpretation of Section 149 or present-day threshold is established. The amounts are the figures recorded for this challenge, not findings of escaped income against the petitioner.

Source: [PDF p.1](#); [PDF p.2](#)

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

Open cited source rendition

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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