Radha Devi v. Principal Commissioner of Income Tax

OMP(M) No.12/2018

Supplied court judgment; no neutral citation stated | 2018-05-07

Twelve days of delay condoned; appeal ordered to be registered and admitted on three substantial questions concerning acquisition proceeds, depreciation/use, a printed circular reference and alleged perversity.

Division Bench | Sanjay Karol, Acting Chief Justice | Ajay Mohan Goel

Caption reconciled from matched court metadata

Party names are supplied by the preserved metadata record; they are not printed on this supplied court sheet. Docket, date, CNR and disposal description match. The signed sheet controls the judicial directions and bench.

01 FACTS OF THE CASE

In OMP(M)12/2018, the Court condoned 12 days of filing delay. It then directed registration of the still-unnumbered ITA for 2018 and admitted three substantial questions. The questions concern short-term capital-gain treatment of acquisition proceeds in light of the appellant's position on depreciation, use and lease; a circular reference printed with the date 25/10/2016; and alleged perversity in the Tribunal's treatment of the facts.

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02 DISCUSSION BY THE HON'BLE COURT

The order allows the limitation application for its stated reasons and admits the main appeal on the printed questions. It does not answer those questions. The appeal is to be listed in due course.

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03 JUDICIAL DECISION

Delay of 12 days was condoned, OMP(M)12/2018 disposed of and the appeal directed to be registered and admitted on questions(a)–(c). No final capital-gain classification, exemption or finding of perversity was made.

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04 OUTCOME / IN WHOSE FAVOUR

The appellant obtains condonation and admission of the appeal, while the substantive questions remain for adjudication. The sheet contains no quantified tax relief, main ITA number or subsequent judgment.

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05 EXPERT COMMENTS

Admission identifies the controversy; it does not answer it — The operative phrase admits the appeal on three substantial questions of law. The source does not decide whether the acquisition proceeds are short-term capital gains or non-taxable. Describing admission as a tax exemption or a reversal of the Tribunal would confuse a question accepted for hearing with a merits conclusion. (Source: PDF p.1).

Depreciation, operation and lease are issues to trace in the record — Question(a) frames the challenge by reference to the appellant's position that depreciation had never been claimed, the property had not been run by her and it had been given on lease. The admission order supplies no depreciation schedule, lease deed, acquisition record or evaluation of those matters. Those underlying records are needed to explain the controversy; the wording of an admitted question should not become a fresh evidential finding in this note. (Source: PDF p.1).

The printed circular reference needs its own source identification — Question(b) describes a circular dated 25/10/2016 and prints No.25/10/2016. This note preserves that description rather than substitute a circular number from memory. The circular's actual text, identity and application are not established by this sheet alone. No exemption or current statutory position is inferred without the corresponding official instrument and case records. (Source: PDF p.1).

Perversity remains a question, and the appeal number remains blank — Question(c) asks whether the Tribunal's treatment of the factual matrix suffers from perversity; it does not find perversity proved. The ITA number is unfilled, so OMP(M)12/2018 is retained as the identified docket. Matching captured metadata supplies Radha Devi's caption, and the signed bench is Sanjay Karol, Acting Chief Justice, with Ajay Mohan Goel. The blank second physical page remains in the original PDF. (Source: PDF pp.1–2).

Source: PDF pp.1–2; Matched court metadata for caption

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied 2-page original read and visually inspected; original bytes checked by SHA-256. The sheet lacks party names: the caption is reconciled from supplied court metadata matching CNR, docket, date and disposal text. The signed original controls the bench and operative directions. Subsequent treatment has not been verified.

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Source checked 2026-10-24. Later proceedings and present precedential treatment have not been independently 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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