Principal Commissioner of Income Tax v. Altruist Technologies Pvt. Ltd.

OMP(M) No.74/2019 and Income Tax Appeal No.14/2021

Supplied court judgment; no neutral citation stated | 2021-08-18

Delay condoned and ITA 14/2021 admitted on two questions concerning alleged perversity and deduction for a unit challenged as reconstruction or splitting of an old unit.

80IC(4)(i)

Division Bench | Tarlok Singh Chauhan | Satyen Vaidya

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

The Court heard counsel on OMP(M)74/2019. It described the filing delay as four months and thirty days, or about five months, and allowed the application for its assigned reasons. The appeal was directed to be registered as ITA 14/2021 and admitted on two substantial questions of law. Matching captured CNR metadata supplies the omitted party caption.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The admitted questions ask whether the Tribunal's finding is perverse and contrary to the record, and whether deduction under 80-IC(4)(i) was rightly allowed for the asserted new unit in the face of the reconstruction/splitting challenge. The Court does not answer either question in this order.

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03 JUDICIAL DECISION

Delay was condoned and OMP(M)74/2019 disposed of. ITA 14/2021 was admitted on the two printed questions. No final disallowance, allowance or finding that the unit was reconstructed is made.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue obtains condonation and admission of its appeal. The source does not reverse the Tribunal's substantive result or establish the ultimate deduction outcome.

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05 EXPERT COMMENTS

Condonation and admission are two distinct procedural decisions — The order first allows the delay application and then admits ITA 14/2021 on stated questions. Its description of four months and thirty days as about five months is retained without converting it into an invented day count. The application's reasons are not reproduced, and the source does not state a general condonation rule. (Source: PDF p.1).

The reconstruction challenge remains an admitted issue — Question(ii) puts in issue whether the asserted new unit was in fact reconstruction or splitting of an old unit for the deduction addressed under 80-IC(4)(i). Admission does not decide that factual characterisation or withdraw the deduction. The Tribunal's reasoning and the unit-formation materials on its record are needed to assess that dispute; this short order does not evaluate them. (Source: PDF p.1).

The perversity question is not a finding of perversity — Question(i) asks whether the Tribunal's finding is perverse and contrary to the material on record. The admission order contains no analysis proving such an error. A case note should not turn the formulation of Revenue's challenge into a merits holding against the assessee, nor claim a later appellate result that is not supplied. (Source: PDF p.1).

Both printed dockets and the reconciled caption must be retained — Unlike orders with blank ITA placeholders, this sheet expressly prints ITA 14/2021 as well as OMP(M)74/2019. Both identities are retained for duplicate checks and tracing the proceedings. The matching CNR metadata identifies Principal Commissioner of Income Tax and Altruist Technologies Pvt. Ltd.; the signed bench is Tarlok Singh Chauhan and Satyen Vaidya. Subsequent treatment and current statutory application remain unverified. (Source: PDF p.1).

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

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied 1-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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