

Anshuman Singh v. Assistant Commissioner of Income Tax (ACIT), Lucknow

Income Tax Appeal No. 16 of 2026

Income Tax Appeal No. 16 of 2026 (All HC, Lucknow Bench, decided 22.04.2026) | 2026-04-22

Perversity under section 260A: ITAT order set aside where Tribunal misread paragraph 3 of the reassessment order as paragraph 3 of the original assessment order and erroneously held that books of account were never produced.

Income-tax Act, 1961: sections 142(1), 143(3), 147, 250, 254 and 260A

High Court of Judicature at Allahabad | 2-judge bench (Division Bench, Lucknow Bench) | Shekhar B. Saraf, J. | Abdhesh Kumar Chaudhary, J.

Assessment years: Not stated in source PDF (reassessment order dated 28.03.2022)

Assessment year not stated on the face of the High Court PDF; consequential remand for de novo ITAT hearing

The 3-page official Allahabad High Court (Lucknow Bench) PDF records the reassessment order date as 28.03.2022 (time-barred on 31.03.2022) and the ITAT order date as 04.12.2025, but does not state the specific Assessment Year on its face. Furthermore, while the Division Bench answered both substantial questions of law in the affirmative (holding the Tribunal's factual premise 'absolutely perverse and contrary to the records'), paragraph 8 directs the Tribunal to hear the appeal de novo after affording opportunity to all parties.

01 FACTS OF THE CASE

The assessee, Anshuman Singh, succeeded before the Commissioner of Income Tax (Appeals), who granted relief after noting from paragraph 3 of the original assessment order (and paragraph 5 of the appellate order) that the assessee's authorised representative (Shri Samrat Chandra, FCA) had appeared and produced books of account, cash book, ledgers, bills and vouchers which were examined and verified by the Assessing Officer, rendering the reassessment a mere change of opinion. On the Revenue's appeal, the ITAT Lucknow Bench 'A' (by order dated 04.12.2025) set aside the CIT(A)'s order and restored the reassessment order dated 28.03.2022, asserting that the CIT(A)'s observation was contrary to the record because paragraph 3 of the assessment order stated that no information had been supplied in response to notices under section 142(1). The assessee appealed under section 260A.

Source: [Paragraphs 1-4; PDF pp. 1-3](#)

02 DISCUSSION BY THE HON'BLE COURT

Comparing the two assessment orders on record, the Division Bench found that the Tribunal had fundamentally misdirected itself by quoting paragraph 3 of the subsequent reassessment order dated 28.03.2022 ('However, till date, no information has been supplied in response to this office notices u/s. 142(1)...') instead of paragraph 3 of the original assessment order to which the CIT(A) had referred. Paragraph 3 of the original assessment order explicitly recorded: 'Shri Samrat Chandra, FCA authorized representative of the assessee appeared and produced books of account, cash book, ledgers alongwith bills & vouchers and other relevant documentary evidences, which were examined and the case was discussed.' Because the Tribunal reversed the CIT(A)'s change-of-opinion finding by conflating the reassessment order with the original assessment order, its finding was held to be 'absolutely perverse and contrary to the records'.

Source: [Paragraphs 4-6; PDF pp. 2-3](#)

03 JUDICIAL DECISION

Answering both substantial questions of law in the affirmative, the High Court allowed Income Tax Appeal No. 16 of 2026, set aside the ITAT order dated 04.12.2025, and directed the Tribunal to hear the matter de novo in accordance with law after affording opportunity to all parties.

Source: [Paragraphs 6-8; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Anshuman Singh). Substantial questions of law on perversity answered in the affirmative and appeal allowed with a direction to the ITAT for de novo hearing.

Source: [Paragraphs 6-8; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: in reassessment appeals involving 'change of opinion' where both an original scrutiny order under section 143(3) and a subsequent reassessment order under section 147/143(3) exist in the paperbook, index and tabulate the exact dates and paragraph numbers of both orders separately. If the Tribunal attributes non-compliance recitals from the reassessment order to the original scrutiny proceeding, a direct perversity challenge lies under section 260A.

Source: [AKHB analysis based on paragraphs 3-8 / PDF pp. 2-3](#)

SOURCE & VERIFICATION

[Allahabad High Court \(Lucknow Bench\) official judgment PDF - AKHB Cloud Repository](#)

Three-page official Allahabad High Court (Lucknow Bench) judgment PDF in Income Tax Appeal No. 16 of 2026; paragraphs 1-8 span PDF pages 1-3.

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Full 3-page official Allahabad High Court (Lucknow Bench) PDF read and verified. Original bytes match SHA-256 7e6ad77c45b71a7e15f7ba9ee14c61d680e2b21ef3fdb9bdf9732186566741. Verbatim OCR/typographical strings in the quoted ITAT extract ('assesment', 'there is information forthcoming' for 'no information forthcoming') are preserved as printed in the source order.

STATUTORY SCOPE

Applies section 260A read with sections 142(1), 143(3), 147, 250 and 254 of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-16. Full judgment checked. Consequential de novo hearing before ITAT Lucknow Bench 'A' directed in paragraph 8; subsequent ITAT outcome is not verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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