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

Income Tax Appeal No. 16 of 2026

2026:AHC-LKO:28207-DB | 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) 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:

Remand, not final annulment of reassessment

The Court corrected the Tribunal's conflation of two orders and directed a fresh hearing. The assessment year is not stated. Do not infer final relief on the underlying additions or reassessment validity.

01 FACTS OF THE CASE

The assessee challenged the ITAT's 4 December 2025 order reversing CIT(A) relief and restoring a reassessment dated 28 March 2022. CIT(A) had relied on a paragraph recording production and examination of books, bills and vouchers. The Tribunal instead quoted a paragraph stating that information had not been supplied in response to section 142(1) notices, treating this as proof that CIT(A) had misread the record. The appeal raised perversity and the Tribunal's treatment of CIT(A)'s change-of-opinion finding.

Source: Paras.2–4; PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The High Court compared the two passages. The original assessment recorded the authorised representative's appearance and production of books and documentary evidence for examination. The non-compliance passage came from the later reassessment of 28 March 2022. By treating that later passage as the original record on which CIT(A) relied, the Tribunal had misdirected itself. The Court held its factual finding perverse and contrary to the record.

Source: Paras.4–6; PDF p.3

03 JUDICIAL DECISION

The Court answered the substantial questions in the affirmative and allowed the appeal. It directed the Tribunal to hear the matter de novo in accordance with law after giving all parties and stakeholders an opportunity.

Source: Paras.6–8; PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

The assessee secured a fresh Tribunal hearing on a correct reading of the assessment record. The High Court did not itself finally determine every reassessment ground or addition. The subsequent Tribunal outcome has not been verified.

Source: Paras.6–8; PDF p.3

05 EXPERT COMMENTS

Make the documentary contradiction reproducible — The decisive error was not a competing interpretation of one paragraph: the Tribunal used a paragraph from a different order. Put the original assessment, reassessment and CIT(A) order side by side with dates, page numbers and exact passages. The comparison should show both the mistaken attribution and why it affected the result.

Connect perversity to the ground of appeal — The Court intervened because the Tribunal's premise contradicted the record and displaced CIT(A)'s reasoning. A useful section 260A challenge identifies that precise error and its material consequence. Merely disagreeing with an inference or asking the High Court to reassess the entire evidence is not the same argument.

Do not enlarge the original inquiry finding — The source records production of books and documents, but does not reproduce the complete scrutiny file or decide every condition for a change-of-opinion challenge. On remand, identify the particular issue examined and the relevant material. The fact of attendance should not be substituted for proof of the issue actually considered.

Treat the victory as a remand — The order requires a fresh hearing with opportunity to all parties. It does not itself finally annul the reassessment or quantify relief. Preserve the taxpayer's remaining grounds and the Revenue's opportunity to respond; report any later Tribunal disposition only after obtaining that order.

Source: Editorial analysis; paras.2–8, PDF pp.1–3

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.

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Section 260A interference with a perverse factual premise; section 142(1) appears in the quoted reassessment passage. No assessment year is stated.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently 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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