

Sunil Re-Rollers and Steel Pvt. Ltd. v. Assistant Commissioner of Income Tax, Central Circle 1, Raipur

WPT No. 61 of 2021 with WPT Nos. 62 & 63 of 2021

2025:CGHC:56928 | WPT No. 61 of 2021 with WPT Nos. 62 & 63 of 2021 | 2025-11-24

Section 153A search-assessment notices for AYs 2010-11, 2011-12 and 2012-13 where petitioner's supplementary objection dated 26.03.2021 remained undecided before issuance of notice dated 05.04.2021: batch of 3 writ petitions disposed of directing AO to decide the objection dated 26.03.2021 within 60 days; interim stay dated 19.05.2021 vacated.

Income-tax Act, 1961: section 153A | Constitution of India: Article 226

High Court of Chhattisgarh | Single Judge Bench | Naresh Kumar Chandravanshi, J.

Assessment years: 2010-11, 2011-12, 2012-13

Common order across WPT Nos. 61, 62 & 63 of 2021; filename prefix prints 20251123 while order date is 24.11.2025

Companion files in the Chhattisgarh 2025 folder for WPT Nos. 62 and 63 of 2021 (such as 1y-uj1NKG_bQgdOL1QVhv32DZSdO5wx-6) carry the identical 87,645 bytes and SHA-256 hash (f43ab0313c04d1ddee5b41b223c5040ad69b6eee4c084c61cdef253fb349c422) and are consolidated into this entry.

01 FACTS OF THE CASE

Following scrutiny assessments for AYs 2010-11, 2011-12 and 2012-13, the ACIT Central Circle-1, Raipur issued notices dated 25.02.2021 under section 153A alleging escapement of income. The petitioner's initial objection was rejected on 22.03.2021 (Annexure-P/2), after which the petitioner filed a further reply/objection on 26.03.2021 (Annexure-P/6). Without deciding the objection dated 26.03.2021, the respondent issued a notice dated 05.04.2021 (Annexure-P/3), which was stayed by the High Court on 19.05.2021.

Source: [Paragraphs 1-4; PDF pp. 2-4](#)

02 DISCUSSION BY THE HON'BLE COURT

Recording the consensus of counsel that the petitioner's supplementary objection dated 26.03.2021 (Annexure-P/6) had not been decided because of the interim stay granted on 19.05.2021, the Single Judge directed the respondent authority to consider and decide the objection dated 26.03.2021 within 60 days before proceeding further, and vacated the interim stay.

Source: [Paragraphs 5-8; PDF p. 4](#)

03 JUDICIAL DECISION

Disposed of WPT Nos. 61, 62 and 63 of 2021 directing the respondent authority to decide the petitioner's objection dated 26.03.2021 within 60 days in accordance with law, and vacated the interim stay dated 19.05.2021.

Source: [Paragraphs 6-8; PDF p. 4](#)

04 OUTCOME / IN WHOSE FAVOUR

Mixed / Procedural direction - Respondent AO directed to decide petitioner's pending supplementary objection dated 26.03.2021 (Annexure-P/6) within 60 days; interim stay dated 19.05.2021 vacated.

Source: [Paragraphs 6-8; PDF p. 4](#)

05 AKHB REVIEW POINT

AKHB analysis: for unabated search years (AYs 2010-11 to 2012-13) reopened under section 153A, ensure that objections explicitly invoke the fourth proviso to section 153A(1) and PCIT v. Abhisar Buildwell P. Ltd. ((2023) 454 ITR 212 (SC)) during the 60-day disposal window.

Source: [Paragraphs 5-8; PDF p. 4](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20251123_CGHC010117232021.pdf\)](#)

4-page official High Court of Chhattisgarh judgment PDF (20251123_CGHC010117232021.pdf).

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

All 4 physical pages of 20251123_CGHC010117232021.pdf read and verified page-by-page. Original bytes (87,645 bytes) match SHA-256 f43ab0313c04d1dde5b41b223c5040ad69b6eee4c084c61cdef253fb349c422.

STATUTORY SCOPE

Applies section 153A of the Income-tax Act, 1961 for AYs 2010-11 to 2012-13. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been 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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