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

WPT 61, 62 and 63 of 2021: section 153A challenges not entertained in view of alternative remedy; authority permitted to pass final orders according to law; stay of 19 May 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

No sixty-day remand or continuing stay

Paragraph 6 declines to entertain the petitions without deciding merits and permits final orders according to law. Paragraph 8 vacates the stay of 19 May 2021. The document is dated 24 November 2025 despite the filename beginning 20251123.

01 FACTS OF THE CASE

Three petitions challenged notices/letters of 25 February, 22 March and 5 April 2021 concerning AYs 2010-11 to 2012-13. The petitioner said its assets had been disclosed and scrutinised, and that its further reply of 26 March 2021 was not decided. Revenue said documents disclosed escapement and the earlier objection had been decided.

Source: PDF pp. 2-4, paras 2-4

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that notices were issued twice, the objection had been decided and the interim stay had prevented a final order. Considering the available alternative remedy, it declined to entertain the petitions without going into their merits. It did not adopt the petitioner's objections as findings or record a consensus for remand.

Source: PDF p. 4, paras 5-6

03 JUDICIAL DECISION

WPT 61, 62 and 63 of 2021 were disposed of, granting the authority liberty to pass final orders in accordance with law. If a grievance remained thereafter, the petitioner could take recourse to law. The stay granted on 19 May 2021 was vacated.

Source: PDF p. 4, paras 6-8

04 OUTCOME / IN WHOSE FAVOUR

Revenue could resume the proceedings, with substantive objections left undecided by the High Court. There was no quashing, sixty-day direction, mandatory fresh objection hearing or continuing stay.

Source: PDF p. 4, paras 6-8

05 EXPERT COMMENTS

The operative result is permission to proceed — The relief sought was quashing of three instruments, but paragraph 6 instead permits the authority to pass final orders and paragraph 8 removes the stay. The order therefore should not be described as a taxpayer remand with a sixty-day deadline. It preserves later recourse without identifying a particular appellate provision or granting a filing extension.

Separate competing submissions from findings — The petitioner alleged that disclosed assets could not justify section 153A action and that its further reply remained unanswered. Revenue asserted that documents revealed escapement and that objections had been decided. Paragraph 5 records the latter procedural fact, while paragraph 6 expressly avoids merits. Neither full disclosure nor the adequacy of the underlying material was judicially determined here.

Do not graft a search-law holding onto this disposal — The source does not state the search date, classify these years as unabated, discuss a fourth proviso or cite Abhisar Buildwell. Those matters cannot be presented as the Court's analysis or as established prerequisites of a nonexistent sixty-day process. The three dockets remain distinct, and the common order does not map a particular year to each docket.

Source: Editorial analysis; source references in the structured comments

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).

All 4 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 153A and Article 226 are expressly mentioned. The Court does not analyse the fourth proviso, abatement or Abhisar Buildwell, and does not prescribe a sixty-day objection-disposal period.

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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