PRINCIPAL COMMISSIONER OF INCOME TAX-4 DELHI v. KRBL FOODS LTD

ITA 496/2024

No neutral citation stated in source | 2026-07-23

Concurrent factual finding on identity in seized document upheld; conditional liberty to seek revival.

260A

High Court of Delhi | Division Bench | Dinesh Mehta | Rajneesh Kumar Gupta

Assessment years: Not specified in source

01 FACTS OF THE CASE

Revenue challenged the Tribunal's 8 June 2023 order in ITA 3962 and 3963/Del/2019, affirming the CIT(A)'s 28 January 2019 order. It alleged that a seized document at paper-book page 52 named KRBL Foods Ltd. against Rs.1,28,27,500. Both appellate authorities instead read the name as KRBL Infrastructure Ltd. Despite repeated directions, Revenue could not produce the original for inspection. An AO email of 17 July 2026 reported a traced sealed hard disk and working copy, with some approximately ten-year-old data corrupted or not readily retrievable and recovery efforts continuing.

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02 DISCUSSION BY THE HON'BLE COURT

The Court found that the original necessary to test Revenue's contention had not been produced. Independently, it considered the controversy a concurrent finding of fact by both appellate authorities which could not be called perverse. The earlier warning of dismissal for want of prosecution was part of the procedural history; the final reasoning also expressly addressed non-perversity.

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03 JUDICIAL DECISION

The appeal and pending application were dismissed. If the Department could produce the original documents, it could apply for revival; that application would be considered on its own merits.

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04 OUTCOME / IN WHOSE FAVOUR

The concurrent finding remained undisturbed, favouring KRBL Foods in this appeal. Revival was conditional and discretionary on a future application, not an automatic consequence of locating a disk.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The identity dispute required the actual evidence — The decisive factual distinction was between KRBL Foods and KRBL Infrastructure. A perversity challenge needed material capable of disproving the concurrent reading of that inscription. Producing an undifferentiated record did not meet the Court's specific request to flag the original corresponding to paper-book page 52. The practical lesson concerns traceable evidence for the challenged finding, not a general prohibition on scanned material.

The final reasoning is broader than non-production alone — The Court separately found no perversity in the concurrent factual conclusion. Describing this solely as a default dismissal would omit that assessment; treating it as a universal evidentiary rule would overstate it. The reported corruption explains the production difficulty but does not establish permanent loss, fabrication or inadmissibility of all electronic evidence.

Revival requires a further judicial decision — The express liberty is tied to production of the original documents. Successful recovery may enable an application, but does not itself reverse the dismissal or prove Revenue's reading of the name. A revival request must address the identified document and remains subject to its own merits; the order gives no automatic reopening, recovery deadline or fresh tax determination.

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SOURCE & VERIFICATION

Delhi High Court original order - verified repository copy

4-page official High Court of Delhi judgment PDF (DLHC010832732023_1_2026-07-23.pdf).

All 4 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All four original pages read and visually inspected. Paragraph 4 calls Revenue counsel counsel for the respondent, inconsistent with the caption and surrounding account; the note attributes the document-production difficulty to Revenue.

STATUTORY SCOPE

Section 260A is expressly cited. The assessment years and substantive charging or addition provision are not identified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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