Pr. Commissioner of Income-tax, Delhi-1 v. M/s. Mirage Homes Ltd.

ITA 691/2025

2025:DHC:10707-DB | 2025-12-01

Mirage Homes AY 2004–05: section 153A relief sustained for lack of incriminating material in completed assessment.

Income-tax Act, 1961: sections 260A, 153A, 132, 132A, 147, 148

High Court of Delhi | 2-judge bench (Division Bench) | Justice V. Kameswar Rao | Justice Mini Pushkarna

Assessment years: 2004-05

Scope of this order

Assessee retained relief for AY 2004–05 on the section 153A jurisdictional ground, not a merits approval of each disputed transaction.

01 FACTS OF THE CASE

Revenue challenged ITAT's order in ITA 2622/Del/2016 for AY 2004–05. Filing delay of 73 days and re-filing delay of 708 days were condoned. Counsel drew attention to dismissal of the companion AY 2007–08 appeal, ITA 686/2025, on 28 November 2025.

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02 DISCUSSION BY THE HON'BLE COURT

The Court followed concurrent findings that no incriminating search material supported the reassessment. The reproduced Tribunal reasoning concerned completed/unabated years, applied Kabul Chawla and Abhisar Buildwell, and declined to decide addition merits after finding the jurisdictional defect.

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03 JUDICIAL DECISION

Revenue's appeal was dismissed because no substantial question of law arose, following Abhisar Buildwell, (2024) 2 SCC 433, and the companion decision.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee retained relief for AY 2004–05 on the section 153A jurisdictional ground, not a merits approval of each disputed transaction.

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05 EXPERT COMMENTS

Preserve the completed-assessment condition — The reproduced rule distinguishes completed years from pending assessments that abate. It also preserves sections 147/148 powers subject to their own conditions; the result is not immunity from every assessment route.

Do not import another year's amounts — The detailed grounds and amounts reproduced in the judgment belong to the companion AY 2007–08 appeal. They should not be presented as verified additions for this AY 2004–05 docket.

Keep the date discrepancy visible — The prayer quotes an ITAT order dated 16 May 2023 while the next paragraph says 16 January 2023. This note identifies the docket and preserves that inconsistency rather than inventing a resolved chronology.

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SOURCE & VERIFICATION

High Court of Delhi official judgment PDF — AKHB Repository (20251201_DLHC011053122023.pdf)

7-page official High Court of Delhi order/judgment PDF (20251201_DLHC011053122023.pdf, 75,574 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

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All 7 physical source pages read and visually inspected. SHA-256: ce7b87c5e09c79231c7e48ba51c2275a370704ba6dd60393e376f6be2bd1cce5.

STATUTORY SCOPE

The completed/unabated-assessment limitation under section 153A is decisive. The reproduced Abhisar rule preserves conditional sections 147/148 reopening; merits of individual additions were not adjudicated.

LATER TREATMENT

Source checked 2026-10-21. 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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