Kartar Singh v. Commissioner of Income Tax & Anr.

W.P.(C) 2100/2026

W.P.(C) 2100/2026 (High Court of Delhi, 2026-02-13) | 2026-02-13

The writ petition was dismissed.

Income-tax Act, 1961: 148A(1) | Constitution of India: Article226

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years: 2019-20

Scope of this source order

Dismissal of the threshold challenge is not a final finding that the entire amount is taxable income.

01 FACTS OF THE CASE

Kartar Singh challenged the 17 March 2025 notice under section148A(1) for AY2019–20. He argued that the escaped income was below the monetary threshold and initiation beyond three years and three months was without jurisdiction, relying on explanations which he said the AO had not properly considered.

Source: Paras1–3, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court read the notice and its reasons as alleging escaped income of Rs.1,13,02,594, so the allegation was not below Rs.50 lakh. Whether the facts had been correctly appreciated required examination of evidence and material which the Court declined to undertake in this Article226 proceeding.

Source: Paras4–5, PDF pp.1–2

03 JUDICIAL DECISION

The writ petition was dismissed. The Court did not make a final assessment of the alleged escaped income.

Source: Paras4–6, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Final dismissal of the notice challenge, favourable to Revenue at that stage. The Rs.1,13,02,594 figure remains the notice's allegation, not income adjudged taxable by this order.

Source: Paras4–6, PDF p.2

05 EXPERT COMMENTS

Separate the notice allegation from final taxable income — The Court used the amount alleged in the notice to reject the below-Rs.50-lakh premise. It did not determine the correctness of the assessee's explanation or assess Rs.1,13,02,594 as income. Presenting the notice amount as a final addition would collapse the procedural stage into the merits.

The evidential objection remained an evidential objection — The petitioner's case depended on the AO having misunderstood his explanation. The Court declined that factual appraisal in this writ. The order should not be extended into a universal bar on Article226 review of jurisdictional defects; its reasons address the particular notice and the grounds advanced here.

Do not turn inconsistent shorthand into a statutory rule — Paragraph2 says five lacs, while paragraphs3–4 discuss50 lakh and the notice figure exceeds the latter. The note follows the operative reasoning and discloses the discrepancy. The source does not reproduce section149 or independently calculate all limitation conditions, so it is not a substitute for that statutory analysis.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Delhi source judgment/order

Complete 2-page source PDF; corrected note based on this document.

All 2 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

Source-era statutory provisions only; no Income-tax Act, 2025 equivalence asserted.

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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