Janeshwar Lal Rajeshwar Lal v. Commissioner of Income Tax

ITR 12/1994

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Late-return penalties: accepted illness explanation did not establish cause beyond the requested extension.

271(1)(a)

High Court of Himachal Pradesh | Division Bench | Deepak Gupta | Surinder Singh

Assessment years: 1983-84, 1984-85

01 FACTS OF THE CASE

Returns for AYs 1983-84 and 1984-85 were filed on 7 and 9 August 1985, against due dates of 31 July 1983 and 31 July 1984. Penalties of Rs.35,195 and Rs.18,385 were levied. After the Tribunal dismissed the appeals, a rectification application produced Form 6 seeking time until 30 September 1983 because the managing partner had suffered a heart attack. The Tribunal allowed two months of relief.

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02 DISCUSSION BY THE HON'BLE COURT

The taxpayer argued that acceptance of illness for two months should justify the remaining delay. The Court disagreed: the request ended on 30 September 1983, and there was no material showing treatment or inability to attend business thereafter. Sufficient supporting material and the requisite request were necessary. Although the Court initially regarded the issue as factual, it answered the referred question.

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03 JUDICIAL DECISION

The reference was answered against the assessee. No further extension could be granted on the record beyond the period already accepted by the Tribunal. A copy of the judgment was directed to the Tribunal.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue succeeded in resisting further relief. The Tribunal's two-month benefit was not withdrawn; the taxpayer failed to establish cause for the remaining delay. The judgment does not provide recalculated penalty amounts.

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05 EXPERT COMMENTS

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

An accepted cause must cover the period for which relief is sought — The heart attack was not rejected as an explanation for the initial period. The gap was proof after 30 September 1983. In applying the reasoning, connect the illness, its effect on preparing accounts and the duration of incapacity to each period of delay, rather than treating an initial medical event as an indefinite extension.

The scope of the actual request mattered — Form 6 sought a defined end date and the Tribunal granted that period on rectification. The High Court found neither a later prayer nor an explanation for further time. This is a record-specific refusal of additional relief, not a finding that illness can never justify late filing.

Keep the penalty chronology and historical provision distinct — The original penalty amounts are stated before the rectification relief, so they should not be presented as freshly quantified final liabilities. The reference concerns section 271(1)(a) for these two historical years; it does not decide current filing-fee or penalty regimes.

Source: PDF p.1

SOURCE & VERIFICATION

20070427_HPHC010004411994.pdf

Complete source PDF reviewed: 5 physical pages.

All 5 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All five source pages read and visually inspected. The stated penalties precede the Tribunal rectification relief; no revised computation is supplied.

STATUTORY SCOPE

Historical section 271(1)(a) penalties for AYs 1983-84 and 1984-85; Form 6 extension request discussed.

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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