Gopal Jadwani v. Principal Commissioner of Income Tax (Central) & Anr.

W.P. No. 29104/2023

2024:KHC:7986 | 2024-02-27

Writ withdrawn with liberty to pursue statutory appeal within four weeks; revision objections not decided on merits.

264 | 143(1) | 246A

High Court of Karnataka | Single Judge | Justice S.R. Krishna Kumar

Assessment years: 2011-12

Scope of this order

Petitioner obtained a route to appellate consideration, not cancellation of the intimation or a High Court decision condoning nine years' delay.

01 FACTS OF THE CASE

Gopal Jadwani challenged the 27 June 2023 rejection of his section 264 revision for AY 2011-12. The revisional authority cited nine years' delay and non-maintainability against a section 143(1) intimation, suggesting appeal under section 246 A. Petitioner attributed delay to non-receipt and sought withdrawal with appeal liberty.

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02 DISCUSSION BY THE HON'BLE COURT

Revenue did not object to withdrawal with contentions left for the first appellate authority. The Court adopted that procedural course rather than adjudicating the revisional authority's two reasons.

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03 JUDICIAL DECISION

The petition was disposed of as withdrawn with liberty to appeal. If filed within four weeks from 27 February 2024, the appellate authority was directed to consider it and pass appropriate orders in accordance with law.

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04 OUTCOME / IN WHOSE FAVOUR

Petitioner obtained a route to appellate consideration, not cancellation of the intimation or a High Court decision condoning nine years' delay.

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05 EXPERT COMMENTS

Do not convert the authority's reason into a High Court holding — The assertion that section 264 revision was not maintainable against section 143(1) is recounted as the revisional authority's ground. The writ ended by withdrawal; this order does not independently decide that legal proposition.

The four-week period concerns filing the appeal — The condition runs from the High Court order. It is not a deadline requiring the appellate authority to decide the appeal within four weeks, and it is not an unlimited permission to file later.

Delay explanation remains attributed — Non-receipt and sufficient cause were urged by the petitioner. The High Court reserved lawful appellate consideration; it did not make an evidentiary finding accepting every explanation or quantify relief.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 4-page supplied source; all pages read.

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

Open cited source rendition

All 4 physical source pages read and visually inspected. SHA-256: e03288b7d087f15780cffbfab7d017067ad9cc1245e350e232ee899066853f93.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

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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