Commissioner of Income Tax & Anr. v. S.M. Kamal Pasha

Review Petition No. 737/2022 in I.T.A.155/2017

2024:KHC:22602-DB | 2024-06-07

Recall, delay and review requests rejected after the Court found the earlier section 153 A conclusion supported by Abhisar Buildwell.

153A

High Court of Karnataka | Division Bench | Justice S. Sunil Dutt Yadav | Justice M.G. Uma

Assessment years: Not specified in supplied order

Scope of this order

Revenue obtained neither recall nor review; the earlier conclusion remained undisturbed.

01 FACTS OF THE CASE

Revenue's RP 737/2022 sought review of the 2 August 2022 order in ITA 155/2017. IA 1/2023 sought recall of the 3 March 2023 order and restoration; IA 2/2023 sought condonation of delay in that recall application.

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02 DISCUSSION BY THE HON'BLE COURT

At the application hearing the Court was told of Abhisar Buildwell, reported in(2024)2 SCC 433, on incriminating search material under section 153 A. It recorded that the earlier Division Bench had reached the same conclusion and saw no merits ground for review or purpose in issuing notice on IA 2/2023.

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03 JUDICIAL DECISION

Pending applications were rejected and, consequently, the review petition was rejected.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue obtained neither recall nor review; the earlier conclusion remained undisturbed.

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05 EXPERT COMMENTS

The procedural dates serve different functions — The review prayer targets 2 August 2022; the recall and delay applications concern 3 March 2023. Combining them into one order date would obscure what relief Revenue actually sought.

Keep the section 153 A observation within this review record — The Court used the reported Supreme Court development to explain why review lacked merit. This short order gives no assessment-year or abatement facts and is not presented as a comprehensive rule governing every search assessment.

Do not invent condonation or fresh merits adjudication — The Court rejected the applications and review. It did not condone delay and reopen the assessment, nor did it order a fresh search assessment or quantify any deletion.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 3-page supplied source; all pages read.

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

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All 3 physical source pages read and visually inspected. SHA-256: 1527fc6782ae60171774808c5c5acc11cefb9203f4b13f154fb8b6b3b6569c75.

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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