Commissioner of Income Tax v. Surana Metals and Steels (India) Ltd.

TC(A) No. 2716 of 2006

TCA2716/2006 (2007-01-22) | 2007-01-22

Revenue's confidentiality objection failed where its own signed later-year note acknowledged erroneous comparison in the disputed valuation.

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High Court of Judicature at Madras | Division Bench | Justice P.D. Dinakaran | Justice Chitra Venkataraman

Assessment years: 1996-97

Scope of this order

The Tribunal's relief remained undisturbed on the departmental-note evidence.

01 FACTS OF THE CASE

Surana Metals and Steels disputed restriction of lease rentals based on steel-roll valuation. It relied on a signed departmental note for AY 1997-98 acknowledging that the Rs.15,000 comparison used for AY 1996-97 was erroneous and that the rolls in its factory were worth more than Rs.60,000.

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02 DISCUSSION BY THE HON'BLE COURT

The Court found no unfairness or illegality in the Tribunal giving weight to that admission. Revenue did not justify interference merely by calling the note confidential, absent a substantiated reservation about its own recorded view.

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03 JUDICIAL DECISION

Revenue's appeal was dismissed at the admission stage.

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04 OUTCOME / IN WHOSE FAVOUR

The Tribunal's relief remained undisturbed on the departmental-note evidence.

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05 EXPERT COMMENTS

Relevance depended on the express link to the disputed year — The later-year note directly addressed the earlier valuation error. This is not a general rule that any later assessment determines all earlier years.

Confidentiality did not answer the admission — The Court evaluated the signed departmental statement and Revenue's objection in this record. It did not authorize unrestricted disclosure of every confidential record or decide a general access procedure.

Separate competing figures and source inconsistencies — The disputed appeal is expressly AY 1996-97, although the narrative once says 1995-96. The Rs.58,91,945 figure appears inside the later-year note and should not be substituted for the stated Rs.14.60 lakh lease-rental claim.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 4-page court PDF read for this correction.

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: cbeb9d61082f7a62f516b0e5fe1b621b1752ce03a7af072ae9a7c2ec62ca0eee.

STATUTORY SCOPE

This note describes the historical provisions and authorities addressed by the supplied judgment. Subsequent statutory changes and judicial treatment have not been independently verified.

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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