ITA No.88 of 2017 — party caption absent from supplied order

ITA No.88 of 2017

ITA No.88 of 2017; decided 10 January 2018 | 2018-01-10

Tribunal must decide the agricultural-land ground affecting compensation TDS.

Income-tax Act,1961: sections 260A, 194LA

High Court of Madhya Pradesh | Division Bench, Jabalpur | Ravi Shankar Jha | Nandita Dubey

Assessment years: Not specified in order text

01 FACTS OF THE CASE

ITA 88/2017 challenged the Tribunal's 19 January 2017 order in ITA 103/JAB/2016. Counsel contended that land acquired by the Jabalpur Development Authority for a bus stand and other purposes was agricultural when acquired, and that supporting documents had not been considered. The supplied order has no party caption; this note uses its verified docket identity.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Revenue objected that the issue had not been raised before the Commissioner (Appeals). The Court held that the Tribunal, as final fact-finding authority, had to address the ground raised before it because it went to the root of the section 194LA dispute.

Source: PDF p.3

03 JUDICIAL DECISION

The appeal was allowed, the Tribunal's order set aside, and the matter remitted for reconsideration after addressing the agricultural-land issue.

Source: PDF pp.3–4

04 OUTCOME / IN WHOSE FAVOUR

The appellant obtained a remand, not a finding that the land was agricultural or that no tax was deductible. The Court expressly left the merits open for the Tribunal to decide on all facts and facets.

Source: PDF p.4

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify the missing finding: The successful challenge concerned omission to determine a material factual ground. The practical task on remand is to establish the land's character at acquisition with the relevant evidence and obtain a reasoned finding, rather than treat the remand as an exemption certificate. (PDF pp.2–4)

A new appellate ground was not ignored automatically: Revenue relied on the ground having first been raised before the Tribunal. On this record, the Court regarded its importance to the dispute and the Tribunal's fact-finding role as requiring consideration. This is not a blanket direction to accept every late contention without examining its relevance. (PDF p.3)

Read the favourable answer with the operative reservation: Although the Court decided questions b and c in the appellant's favour, it expressly disclaimed any merits opinion. The operative relief is reconsideration: neither the agricultural character nor final TDS liability was adjudicated by the High Court. (PDF pp.3–4)

Source: PDF pp.2–4

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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