Commissioner of Income Tax, Patiala v. Poonam Rani, Ludhiana

ITR 30/1993

ITR 30/1993 | 2006-10-26

Section 263 reference returned unanswered

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High Court of Punjab and Haryana | Division Bench | Adarsh Kumar Goel | Rajesh Bindal

Assessment years: 1983-84

01 FACTS OF THE CASE

ITR30/1993 concerned AY1983–84 and asked whether the Commissioner's 20 February 1986 section263 order was time-barred. The reference arose from a Tribunal order of 21 February 1991 in proceedings following the consequential assessment. A separate Tribunal order in ITA558/1986 had already held the section263 proceedings time-barred.

Source: Background and question, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Revenue's counsel could not show how the referred question arose from the consequential-assessment appeal, or explain the fate of further proceedings against the separate Tribunal order directly addressing section263. The Court therefore could not examine the question on merits.

Source: Reasons, PDF pp.1–2

03 JUDICIAL DECISION

The reference was returned unanswered. The High Court did not decide the section263 limitation question.

Source: Final paragraph, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural return without a merits answer. The Tribunal's separate limitation conclusion is background, not a limitation ruling independently affirmed by this High Court order.

Source: PDF pp.1–2

05 EXPERT COMMENTS

Trace the question to the correct appellate chain — The reference came from the consequential-assessment appeal while limitation of the revisional order had been decided in separate ITA558/1986. That mismatch prevented a merits answer. The relevant record should distinguish the revision challenge from the assessment following it and identify subsequent proceedings in each chain.

An unanswered reference creates no limitation ratio — The quoted question mentions an amendment to section263, but the Court did not interpret it or compute a limitation period. Reporting that revision was time-barred as this Court's holding would confuse the separate Tribunal decision with the actual disposition: reference returned unanswered.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

20061026_PHHC010219281993.pdf

Complete source PDF reviewed: 2 physical pages.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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