# Commissioner of Income Tax, Patiala v. Major Tikka Khushwant Singh, Sangrur

ITR 51/1991

ITR 51/1991 | 2006-11-14

## Reference disposed in terms of companion reference

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

Assessment years: 1961-62

### Companion reasons not reproduced

The result is incorporated from ITR52/1991. Its terms are not contained in this source; the archive identifier's historical "aac-order-upheld" wording is not a finding attributed to this High Court order.

### 01 FACTS OF THE CASE

ITR51/1991 arose from the Tribunal's 28 April 1977 order in ITA863/1975–76 for AY1961–62. The referred question concerned the Tribunal's upholding of the Appellate Assistant Commissioner's order and dismissal of the departmental appeal. The one-page order gives no underlying tax facts.

Source: Question and caption, PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

The Court referred to its order in the same parties' ITR52/1991 and adopted that disposition. It did not reproduce the companion order's reasons or terms.

Source: Final paragraph, PDF p.1

## 03 JUDICIAL DECISION

ITR51/1991 was disposed of in the same terms as ITR52/1991. The supplied page does not state those incorporated terms.

Source: Final paragraph, PDF p.1

## 04 OUTCOME / IN WHOSE FAVOUR

Disposal by reference to a companion proceeding. This source alone does not establish which party succeeded on the tax question or what relief followed; no broader result is assigned.

Source: Complete order, PDF p.1

## 05 EXPERT COMMENTS

The referred question is not the Court's answer — The question describes the Tribunal's treatment of the Appellate Assistant Commissioner's order. The High Court then disposes of the reference by adopting ITR52/1991. Turning the wording of that question into an affirmative High Court holding would supply an answer absent from the page.

Retain the dependency and the distinct docket — ITR51/1991 remains a separate identified proceeding for AY1961–62 even though it incorporates another order. Its practical consequence requires the companion ITR52/1991 record; the absence of reproduced terms should remain visible until that source is verified. No statutory section or tax amount is inferred.

Source: Editorial analysis; source references in the structured comments

## SOURCE & VERIFICATION

20061114_PHHC010245231991.pdf

Complete source PDF reviewed: 1 physical pages.

All 1 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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