Commissioner of Income Tax, Faridabad v. Satish Chand Sethi

ITA 37/2006

ITA 37/2006 | 2007-02-01

Revenue appeal dismissed with companion onus ruling

148

High Court of Punjab and Haryana | Chandigarh | Vijender Jain | Rajive Bhalla

Assessment years:

01 FACTS OF THE CASE

Revenue challenged the Tribunal's decision in Satish Chand Sethi's case. Counsel argued that reliance on the Tribunal's Sunita Gupta decision was misplaced because the assessee had withdrawn a cross-objection raising the section 148 reopening issue. The supplied order states no assessment year or disputed amount.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court referred to its same-day judgment in CIT v. Anupam Kapoor, ITA 378/2004, concerning the onus of proof. It did not reproduce that reasoning or independently rule in this brief order that the withdrawn reopening objection succeeded.

Source: PDF p.2

03 JUDICIAL DECISION

Revenue's ITA 37/2006 was dismissed on 1 February 2007.

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04 OUTCOME / IN WHOSE FAVOUR

The Tribunal's result remained undisturbed. The stated basis is the referenced onus-of-proof judgment; this PDF does not establish a separate holding invalidating reopening under section 148.

Source: PDF pp.1–2

05 EXPERT COMMENTS

Distinguish Revenue's submission from the Court's stated basis — The opening paragraph records the argument about a withdrawn cross-objection and Sunita Gupta. The Court then points to Anupam Kapoor on onus of proof and dismisses the appeal. Treating the submission itself as a finding that reopening was invalid would reverse the structure of this short order.

The incorporated reasoning must be read before asserting a broader rule — ITA 378/2004 is the exact companion reference. Its full judgment is needed before describing a detailed burden-of-proof test or the underlying transaction. This note does not import a share-transaction narrative, an amount or a provision not stated in the supplied Sethi order.

Retain the separate appeal and the limited result — The same-day reliance does not merge Satish Chand Sethi's appeal with Anupam Kapoor's. The distinct party, ITA 37/2006 and source remain necessary for accurate retrieval. What is established is dismissal of Revenue's appeal; later treatment and any financial implementation remain unverified.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Punjab and Haryana High Court order; verified source copy

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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