Sudhir Bhasin and Vijay Kumar Bhasin v. Commissioner of Income Tax, Patiala

ITR Nos. 69 and 69A of 1998

ITR 69 and 69A/1998 | 2007-09-11

Factual addition disputes did not raise a legal question; references returned unanswered.

256(1)

High Court of Punjab and Haryana | Division Bench | Justice M.M. Kumar | Justice Ajay Kumar Mittal

Assessment years: 1989-90

Scope of this order

The additions were left undisturbed, without a substantive answer to the referred questions.

01 FACTS OF THE CASE

Sudhir Bhasin and Vijay Kumar Bhasin challenged additions for AY 1989-90. Unexplained Rs.30,000 was split into Rs.15,000 in each brother's hands; a further Rs.9,603 addition in each case was also disputed.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court found no material showing the Tribunal's factual conclusions to be unwarranted or perverse. It therefore found no question of law requiring determination.

Source: PDF p. 2

03 JUDICIAL DECISION

The questions in both references were returned unanswered.

Source: PDF p. 2

04 OUTCOME / IN WHOSE FAVOUR

The additions were left undisturbed, without a substantive answer to the referred questions.

Source: PDF p. 2

05 EXPERT COMMENTS

Use the precise procedural result — Returned unanswered is different from answering a reference on its merits for Revenue. The absence of a legal question was the stated basis.

Keep the individual amounts distinct — The Rs.30,000 total was allocated equally between the brothers. It should not be described as a Rs.30,000 addition to each applicant.

Disclose the source's differing descriptions — The proposed question describes Rs.9,603 as unexplained cash found in the search; the reasoning describes household expenses. Both descriptions occur in the supplied order and cannot be silently reconciled.

Source: PDF p. 2

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete source PDF reviewed: 2 physical pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: c69eeafd371b0b8c47e6d4268be6ed922f241fe8bb6169b5933505e421334615.

STATUTORY SCOPE

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

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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