Telu Ram, B.K.O. Raman v. Commissioner of Income Tax, Jalandhar and another

CWP 928/1989

CWP 928/1989 | 2007-09-05

Reasons and speaking order required before reassessment

148

High Court of Punjab and Haryana | Chandigarh | Rajesh Bindal

Assessment years:

01 FACTS OF THE CASE

Telu Ram BKO challenged section 148 notices dated 17 February 1988 and letters of 2 December 1988 refusing reasons. Returns had already been filed under protest. Both sides accepted that the procedure in GKN Driveshafts (India) Ltd. v. ITO, 259 ITR 19, applied.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court applied the sequence stated in GKN Driveshafts: supply recorded reasons, allow objections and decide those objections by a speaking order before proceeding with the assessment. The present source does not set out the substantive reopening grounds or identify the assessment years.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The writ was disposed of with directions to respondent No.2 to supply reasons, permit objections and have the competent authority decide them by speaking order before proceeding further with assessment.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural relief to the petitioner. The notices were not quashed and the Court did not decide whether income had escaped assessment. No refund or exemption was ordered.

Source: PDF p.2

05 EXPERT COMMENTS

The filed returns did not remove the entitlement to reasons — The source expressly records that returns had already been filed under protest. The next ordered step was supply of the recorded reasons, enabling meaningful objections. The decision therefore concerns an identified stage of the reopening procedure, rather than permission to ignore a notice or avoid filing a return.

The objections require a reasoned decision before assessment proceeds — The order follows GKN Driveshafts in requiring a speaking order on objections before further assessment. That sequence gives the taxpayer a recorded response to the jurisdictional challenge. It does not establish that any particular objection in this case must succeed; the Court had not been given or adjudicated the underlying reasons in this disposal.

Separate the quotation's facts from this taxpayer's case — The reference to five assessment years appears in the quoted GKN Driveshafts passage. The present order does not identify Telu Ram's assessment years, so that number cannot be imported into its metadata. Retain the actual notices, letters and procedural disposal without converting the direction into cancellation of reassessment.

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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