Dr. Sahib Ram Giri v. Income Tax Officer, Ward 2, Sri Ganganagar

D.B. Income Tax Appeal 41/2007

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No substantial question at remand stage; reopening objections require reasoned decision before fresh assessment.

Income-tax Act,1961: sections 147, 148

High Court of Judicature for Rajasthan | Division Bench at Jodhpur | Rajesh Balia | Bhanwaroo Khan

Assessment years: 1994-95

01 FACTS OF THE CASE

Dr. Sahib Ram Giri challenged the Tribunal's 18 August 2006 common order insofar as AY 1994-95 was concerned. His return dated 2 April 1996 disclosed Rs.46,530 but was treated as late; he returned the same income in response to reopening. Reasons were supplied only during the CIT(A) appeal. He alleged that reasons had not been recorded before notice.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Tribunal had remitted the matter for speaking orders on jurisdictional objections and, if necessary thereafter, fresh reasoned reassessment. The Court explained that earlier AO and CIT(A) findings stood set aside and the old assessment could not simply be repeated. No substantial question arose at that stage.

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03 JUDICIAL DECISION

The appeal was dismissed subject to observations permitting the assessee to approach the competent authority for assignment to another officer, referring to his complaint against the existing AO. If approached, that authority was to consider the matter consistently with justice being seen to be done.

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04 OUTCOME / IN WHOSE FAVOUR

The Tribunal's remand remained operative. The High Court neither validated the reopening nor itself transferred the case. Jurisdictional objections had to be decided before any further assessment on merits.

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05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Supply and prior recording are different questions: For AY 1994-95 the Tribunal had noted supply of reasons but had not found that they were recorded before notice. The remand therefore left that objection for a reasoned decision; eventual disclosure cannot be described as a High Court finding that the original jurisdictional requirement was satisfied. (PDF pp.2–3)

A fresh order must address the objections: The earlier findings were treated as set aside. The AO was required first to decide jurisdiction and only then, if warranted, assess afresh by a speaking order. Reissuing the same assessment without addressing the objection would not follow the remand described here. (PDF pp.3–4)

Officer reassignment was not automatic: The complaint justified approaching the competent authority, not an immediate judicial transfer. The practical next step identified by this judgment was an application drawing attention to the Tribunal's recorded facts; its outcome was left to that authority's appropriate order. (PDF pp.4–5)

Source: PDF pp.2–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 5-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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