Commissioner of Income Tax, Jodhpur v. Madad Ali Ansari & Co.

D.B. Income Tax Reference 16/1999

D.B. Income Tax Reference 16/1999 | 2007-04-16

Reference dismissed following earlier ruling that the firm's genuineness was a factual finding.

High Court of Judicature for Rajasthan | Division Bench at Jodhpur | P.B. Majmudar | Dinesh Maheshwari

Assessment years: Not specified in order text

01 FACTS OF THE CASE

In Income Tax Reference 16/1999, the parties agreed that the issue was concluded by the Court's decision of 6 July 2000 in Reference 4/1996, Commissioner of Income Tax v. Madad Ali Ansari.

Source: PDF p.1, first paragraph

02 DISCUSSION BY THE HON'BLE COURT

The earlier decision was described as holding that, once the conclusion about the firm's genuineness was reached, the finding could not be disturbed because it was essentially factual. The parties were agreed on its application here.

Source: PDF p.1, first paragraph

03 JUDICIAL DECISION

Following Reference 4/1996, the Court dismissed the reference application.

Source: PDF p.1, operative paragraph

04 OUTCOME / IN WHOSE FAVOUR

Revenue's reference ended with the factual finding undisturbed. The order is dated 16 April 2007; the retained archive ID and filename contain 15 April. No assessment year or statutory section is specified in the order.

Source: PDF p.1, caption and order

05 EXPERT COMMENTS

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

The agreed precedent controls this disposal: Both sides accepted that Reference 4/1996 concluded the issue. The short order applies that existing result; it does not independently examine the partnership documents or formulate a new test for proving genuineness. (PDF p.1, first paragraph)

A factual finding is not a universal immunity: The Court treated the particular genuineness conclusion as factual. This does not establish that every disputed firm must be accepted or that every possible legal challenge to a factual finding is barred. The underlying evidence and earlier reasoning are not reproduced here. (PDF p.1, first paragraph)

Use the correct decision for the proposition: This is the 16 April 2007 dismissal of Reference 16/1999, following the distinct 6 July 2000 ruling. A detailed proposition about the firm's constitution should be checked against that earlier decision rather than supplied from this one-page disposal. (PDF p.1, complete order)

Source: PDF p.1, first paragraph

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-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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