

Commissioner of Income Tax v. Rita Keshri & Shekhar Keshri

Misc. Appeal Nos. 376, 377, 378 & 384 of 2009

Patna High Court | Order: 26 Apr 2011

01 FACTS OF THE CASE

The Revenue challenged the ITAT order dated 4 February 2009 which had set aside the Commissioner's section 263 revision and remand orders in four assessments of Rita Keshri and Shekhar Keshri. The dispute concerned whether assessment enquiries and verification were adequate.

02 DISCUSSION BY THE HON'BLE COURT

The Court found that the Tribunal had overlooked vital omissions identified by the Commissioner. Relevant materials were unavailable because of non-cooperation; the Commissioner's reasoned remand was justified rather than a final computation of taxable income.

03 JUDICIAL DECISION

The Court set aside the ITAT decision and restored the Commissioner's revision orders. It found vital omissions in assessment which required full factual material and fresh examination. The substantial questions were answered in favour of the Revenue.

04 OUTCOME - IN FAVOUR OF

Revenue - section 263 revision orders restored; fresh assessment still required.

05 AKHB REVIEW POINT

Keep the assessment enquiries, responses and underlying evidence together; a remand for proper enquiry does not itself determine the final taxable income.

SOURCE & VERIFICATION

Source court copy, pp. 2-4 and 7-10.

[Read the complete original order \(PDF\)](#)

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