

Parikshit Singh

Miscellaneous Appeal No.238 of 2023

Patna High Court | Order: 30 Oct 2025

01 FACTS OF THE CASE

Parikshit Singh challenged the ITAT dismissal of his appeal. He had attempted to challenge both the section 263 revision order dated 27 March 2017 and the consequential assessment dated 31 December 2017 in one Tribunal appeal filed on 28 November 2019.

02 DISCUSSION BY THE HON'BLE COURT

The Court explained that the consequential assessment and revision order followed different appellate routes and could not be combined in one Tribunal appeal. The appeal was also delayed by about two and a half years without a condonation application.

03 JUDICIAL DECISION

The Court affirmed the ITAT's dismissal. It held that the consequential assessment challenge and section 263 challenge could not be combined in one Tribunal appeal. The Tribunal appeal had also been filed after about two and a half years without a delay-condonation application.

04 OUTCOME - IN FAVOUR OF

Revenue / respondents - ITAT dismissal affirmed on maintainability and limitation; no fresh substantive merits adjudication.

05 AKHB REVIEW POINT

Identify the appealable order, correct forum and limitation separately for revision and consequential assessment proceedings.

SOURCE & VERIFICATION

Source court copy, paragraphs 5-8 and 11-15.

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

AI DISCLOSURE

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