

Rajiv Ranjan Singh 'Lalan' and Anr. v. Union of India and Ors.

Writ Petition (Criminal) Nos. 197-198 of 2004

[2006] Supp. 4 S.C.R. 742 | 2006-08-21

Section 260A: third-party PIL seeking a direction compelling Revenue appeals against ITAT orders.

Income-tax Act, 1961: section 260A(1) and (2)(a), as then applicable | Constitution: Articles 14 and 32

Three-judge Bench; 2:1 majority | K.G. Balakrishnan J. | Dr. AR. Lakshmanan J. | S.H. Kapadia J.

Majority dismissed; concluding allowance is the dissent

Balakrishnan and Lakshmanan JJ. dismissed the petitions. Kapadia J. would have required reconsideration of a Revenue appeal. The last-page reporter footer follows his dissent and does not state the operative majority result.

01 FACTS OF THE CASE

The Article 32 petitioners alleged irregularities in the Tribunal's constitution and Revenue's decision not to appeal favourable ITAT orders concerning Rabri Devi and Lalu Prasad Yadav. They sought mandamus compelling tax appeals, alongside requests about criminal proceedings, prosecutors, judicial posting and bail. The Court examined reports and departmental records.

Source: [SCR 751-755 / PDF pp.10-14](#)

02 DISCUSSION BY THE HON'BLE COURT

Balakrishnan J. rejected the alleged irregularities after examining the reports and affidavits. These third-party petitioners could not obtain mandamus in collateral proceedings compelling the Department to use its statutory appeal remedy. The Department had considered CBDT, Finance and Law Ministry advice that no substantial question of law arose; serious procedural irregularity or undue influence was not established. Lakshmanan J. concurred, expressly discussing section 260A(1) and (2)(a). This decided the requested public-law intervention, not each assessment or ITAT deletion. Kapadia J. dissented: he considered the Tribunal's criticism of Revenue officers and identified complex legal issues grounds for fresh consideration of an appeal. His proposed reconsideration direction was not the majority holding.

Source: [Majority SCR 755-757,762,773-775; dissent SCR 782-788,794 / PDF pp.14-16,21,32-34,41-47,53](#)

03 JUDICIAL DECISION

By a 2:1 majority, the Court dismissed the petitions, rejected the requested tax-appeal direction, vacated interim orders and ordered no costs. The criminal-proceedings requests were also rejected. Neither criminal guilt nor underlying tax liability was determined.

Source: [Majority SCR 762,775 / PDF pp.21,34](#)

04 OUTCOME / IN WHOSE FAVOUR

The respondents opposing the public-interest petitions, including the Union/Revenue authorities and the concerned taxpayers. This outcome concerns rejection of the third-party mandamus request; it should not be labelled a Revenue-versus-assessee merits ruling on the assessments.

Source: [SCR 756-757,762,774-775 / PDF pp.15-16,21,33-34](#)

05 AKHB REVIEW POINT

AKHB analysis: Distinguish an aggrieved party's statutory appeal under section 260A from a third party's collateral attempt to compel the Revenue to appeal. In this case, unsubstantiated allegations did not displace the recorded departmental decision. Read the majority and dissent separately: the direction to reconsider an appeal appears in Kapadia J.'s dissent. Do not rely on the final reporter footer alone, and do not treat this judgment as deciding the underlying additions, reopening or penalty issues on their merits. This note summarises the judgment as delivered on 21 August 2006. Current statutory provisions and subsequent judicial treatment require separate verification before professional reliance.

Source: [SCR 756-757,762,773-775,788,794 / PDF pp.15-16,21,32-34,47,53](#)

SOURCE & VERIFICATION

[Supreme Court Reports scan - public eSCR mirror](#)

All 53 physical pages read: Balakrishnan J. pp.10-21, Lakshmanan J. concurrence pp.21-34, Kapadia J. dissent pp.34-53; reporter headnotes separately read. SCR page pinpoints used because this rendition has no stable numbered paragraphs.

[Open cited source rendition](#)

The majority dismissals at SCR 762 and 775 control; the allowance at SCR 794 is Kapadia J.'s dissent.

STATUTORY SCOPE

Final tax-administration/PIL decision under the then section 260A framework; no ruling on underlying assessment additions, reopening or penalty merits.

LATER TREATMENT

Source checked 2026-10-17. This note records the judgment as delivered on 21 August 2006. Current statutory provisions, appeal policies and subsequent treatment have not been comprehensively verified.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 53](#)

SHA-256: e7beb03dada073ed056ba43e3bbcbcb128031a65bfba1409fe87f23670327441

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from identified primary reports. Independent human review is not represented.

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General legal and tax research only; not legal or tax advice. Verify the complete judgment, operative order, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.