

Principal Commissioner of Income Tax (Central)-1 v. NRA Iron & Steel Pvt. Ltd. (recall application)

Miscellaneous Application No. 814 of 2019 in Civil Appeal No. 2463 of 2019

[2019] 13 SCR 1106 | 2019-10-25

Whether the 5 March 2019 judgment should be recalled for want of notice when dasti notice had admittedly been received by the company's continuing authorised representative and power-of-attorney holder, who claimed to have mistaken the papers and relied on later cataract surgery.

2(35)

2-judge bench | Uday Umesh Lalit, J. | Indu Malhotra, J.

Assessment years: 2009-10

01 FACTS OF THE CASE

The company applied on 12 March 2019 to recall the Supreme Court's 5 March 2019 judgment in Civil Appeal 2463/2019, seeking a de novo hearing. It said notices went to an earlier registered office, that the office had changed on 19 May 2014 and again on 23 January 2019, and that it learnt of the judgment from a newspaper report on 7 March 2019. Inspection of the record disclosed an affidavit of dasti service filed on 19 December 2018, acknowledging receipt on 13 December 2018 by its chartered accountant, Sanjeev Narayan (paragraphs 1-4).

The accountant said he represented the company before tax authorities but had not been engaged for the High Court or Supreme Court, mistook the papers for income-tax return documents and later underwent eye operations on 4 and 23 January 2019. The company acknowledged his continuing representation of it and sister concerns. Revenue produced the power of attorney for AY 2009-10, authorising the firm's four named partners to represent the company at all stages, and pointed to his tax appearances on 14, 21, 28 and 29 December 2018 (paragraphs 5-10).

The Court examined the record and its repeated opportunities to appear after the notice order of 12 November 2018 and service on 13 December 2018. The company still remained absent when the appeal was finally heard and judgment reserved on 5 February 2019 (paragraph 11).

Source: [reported judgment / paragraphs 1-11 / PDF pages 3, 4, 5 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

The company argued that its accountant was not a principal officer on whom service could be effected. The Court reproduced section 2(35), which includes an agent, and relied on the agency character of a power of attorney described in *State of Rajasthan v. Basant Nehata*. As the admitted power-of-attorney holder for the relevant assessment year, Narayan was the company's agent and could receive notice in this case. The Court's conclusion depended on the admitted authority and record; it did not declare that professional status alone makes every accountant an agent for every proceeding (paragraph 12).

The Court found the explanation for ignoring the papers unconvincing. The affidavit did not disclose when the envelope was opened. Service on 13 December 2018 considerably preceded the first stated operation on 4 January 2019, leaving time to inform the company; the intervening appearances before tax authorities also undermined the asserted inability to act (paragraph 13).

In those circumstances the company had been duly served through its authorised representative and had sufficient opportunities to contest the appeal. No credible ground for recall was established. The operative decision is confined to recall based on service and non-appearance; the Court did not rehear investor-creditworthiness evidence or pronounce an additional section 68 merits rule (paragraphs 14-15).

Source: [reported judgment / paragraphs 12-14 / PDF pages 5, 6, 7 / judgment](#); [official signed judgment / paragraphs 12-14 / PDF pages 7, 8, 9, 10 / judgment](#)

03 JUDICIAL DECISION

The company's application to recall the judgment dated 5 March 2019 was dismissed, with no order as to costs. That earlier judgment remained undisturbed; no de novo merits hearing was ordered (paragraphs 14-15).

Source: [reported judgment / paragraphs 14-15 / PDF pages 7 / judgment](#); [official signed judgment / paragraphs 14-15 / PDF pages 10 / judgment](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue on the company's recall application

Miscellaneous Application 814/2019 for recall dismissed; no order as to costs

Procedural service/recall determination; no fresh section 68 merits adjudication

Authority arose from the admitted power of attorney and the particular notice/appearance chronology. The ruling does not substitute for, expand or independently re-decide the 5 March 2019 section 68 ratio.

Source: [official signed judgment / paragraphs 15 / PDF pages 10 / judgment](#)

05 AKHB REVIEW POINT

Keep a clear record of the scope and continuing operation of each power of attorney, who accepts notices and how those papers reach the company and its litigation team. Address changes and internal misunderstandings will not by themselves negate service through an authorised agent on a record like this one. A recall request needs a specific, credible chronology supported by the actual service documents.

For research and publication, retain separate records for the merits judgment and this recall disposition. The verified link is that the 25 October order declined to recall the 5 March judgment for the stated service reasons. Do not present it as a new section 68 holding, a formal merits review dismissed on every possible ground, or a certificate of all later treatment.

Source: [reported judgment / paragraphs 1; 8; 11-15 / PDF pages 3, 4, 5, 6, 7 / judgment](#)

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

68

PROVISION-SPECIFIC SCOPE

1.

Act: Income-tax Act, 1961

Section: 2(35)

Role: principal interpretive provision in procedural dispute

Basis: The definition of principal officer includes an agent; the admitted power-of-attorney holder could receive notice as the company's agent in this case.

2.

Act: Income-tax Act, 1961

Section: 68

Role: underlying merits context only

Basis: The earlier 5 March judgment restored an addition; this recall application neither reopens nor expands that ratio.

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Indu Malhotra, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

VERIFIED RELATIONSHIP BETWEEN THE MERITS JUDGMENT AND RECALL ORDER

1.

Status: verified bounded link

Earlier case id: sc-2019-03-05-nra-iron-steel

Earlier decision date: 2019-03-05

Later case id: sc-2019-10-25-nra-iron-steel-recall

Later decision date: 2019-10-25

Proceeding: M.A. 814/2019 in Civil Appeal 2463/2019

Relationship: Application to recall the 5 March 2019 judgment dismissed on service/non-appearance grounds

Effect: The earlier judgment remained undisturbed by this recall application. The later decision neither substitutes for nor expands the main section 68 ratio.

Verification basis

1.

Source url: [Open cited source](#)

Paragraphs: 7 and 16

Pdf pages: 13; 20

Source role: judgment

2.

Source url: [Open cited source](#)

Paragraphs: 16; signatures/date

Pdf pages: 27

Source role: judgment

3.

Source url: [Open cited source](#)

Paragraphs: 1; 11-15

Pdf pages: 3; 5; 6; 7

Source role: judgment

4.

Source url: [Open cited source](#)

Paragraphs: 1 and 14-15

Pdf pages: 1; 10

Source role: judgment

Scope limit: Only this expressly identified procedural link is verified; no comprehensive subsequent-treatment search or current-law certificate.

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official signed judgment\)](#)

Identified source rendition: 10 PDF pages; SHA-256
be8248282d53c46315a2af6258cdcedf3e596a519b1287ebbc426630f5b9875e. Original bytes preserved.
Judicial text paragraphs 1-15 on physical pages 1-10; operative recall dismissal, signatures and date on page 10.

Cover, signatures/date, selected substantive passages and operative disposition checked against the fully read reported judicial text; no claim of an independent full reread of this separate rendition.

Open cited source rendition

This is M.A. 814/2019 seeking recall, not a fresh tax merits appeal or an identified formal review petition. AY 2009-10 concerns the underlying matter and representative's authority; no new assessment was determined.

The address-change allegations and the accepted dasti service on the authorised agent are distinct; the latter was decisive.

The accountant's name appears with minor spelling variants in the reported narrative; the note uses Sanjeev Narayan, as in the substantive agency finding.

Reported citation verified on the reported cover. No neutral citation inferred from catalogue metadata.

AY 2009-10 identifies the subject of the power of attorney and underlying tax appeal. This disposition does not make a fresh assessment or redetermine the section 68 merits.

STATUTORY SCOPE

Section 2(35), as quoted to address agency/service in a recall application concerning AY 2009-10. Section 68 concerns the underlying main judgment only.

No automatic Income-tax Act, 2025 crosswalk, present-law certification or comprehensive later-treatment audit.

LATER TREATMENT

Source checked 2026-10-04. Subsequent judicial treatment and later statutory changes have not been comprehensively verified. Any separately identified intra-proceeding link is limited to the two reviewed decisions and is not a citator or current-law certificate.

IDENTIFIED SOURCE LINKS

[official signed judgment - PDF pages: 10](#)

SHA-256: be8248282d53c46315a2af6258cdcedf3e596a519b1287ebbc426630f5b9875e

[reported judgment - PDF pages: 7](#)

SHA-256: d6dcd208d2f232ff4c327ac03e203e6c3aa14ec4a50ae279e28e427ccd55d7eb

[official signed judgment - PDF pages: 28](#)

SHA-256: d8131b377b56d28b29ce79a1fb4b201108e7f96995a877a9eba2ba0900a74080

[reported judgment - PDF pages: 20](#)

SHA-256: a67b055aa74e3d770228ab1bed595870b017a0484acf7d133264af5d84d0e90a

[Related note: Principal Commissioner of Income Tax \(Central\)-1 v. NRA Iron & Steel Pvt. Ltd.](#)

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.