

Principal Commissioner of Income Tax (Central) v. M/s. Motisons Entertainment India Pvt. Ltd. and connected appeals

Civil Appeal arising out of SLP (Civil) No. 10396 of 2019 and connected proceedings (full list below)

No separate citation stated in the source | 2022-03-07

Whether the High Court could dispose of the Revenue's appeal through a one-paragraph order without discussing the issues, and whether the connected appeals required the same remand treatment.

Two-judge bench | Uday Umesh Lalit, J. | S. Ravindra Bhat, J.

Assessment years: 2012-13

01 FACTS OF THE CASE

In the lead appeal for AY 2012-13, the Assessing Officer added Rs 7,78,00,000. The CIT(A) accepted the explanation for Rs 6,36,50,000 but sustained Rs 1,41,50,000; on the parties' cross-appeals, the Tribunal granted the assessee full relief by its 9 November 2017 order. The Revenue's Income Tax Appeal No. 137 of 2018 was disposed of by the Rajasthan High Court on 31 July 2018 through a short order treating the matter as factual. The Supreme Court's common order also covered two appeals involving Motisons Global Pvt. Ltd. and one involving Godawari Estates Pvt. Ltd. The quoted High Court passage separately refers to Rs 1.95 crore under section 56(1); the original does not reconcile that figure with the preceding factual amounts.

Source: [official signed order / paragraphs 2-3 / PDF pages 2 / order](#); [official signed order / paragraphs 4-5 / PDF pages 3 / order](#); [official signed order / paragraphs Connected caption blocks and 10-11 / PDF pages 1, 2, 4 / order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court held that the High Court was not justified in disposing of the lead appeal by a one-paragraph order without discussing the issues requiring consideration. It restored the appeal for a fresh decision on its own merits. Paragraph 8 expressly states that the Supreme Court refrained from making observations on the merits because it was remitting the case. The three connected appeals received the same remand treatment in view of the lead order; the Court did not separately adjudicate their tax facts.

Source: [official signed order / paragraphs 6 / PDF pages 3 / order](#); [official signed order / paragraphs 8 and 11 / PDF pages 4 / order](#)

03 JUDICIAL DECISION

The lead appeal was allowed, the High Court's view was set aside, and Income Tax Appeal No. 137 of 2018 was restored for fresh consideration. The three connected appeals were also allowed, restoring Income Tax Appeal Nos. 129, 128 and 164 of 2018. The High Court was directed to list the matters on 18 April 2022. The lead disposition expressly made no order as to costs. These are the historical directions in the common order, not a statement of the matters' later status.

Source: [official signed order / paragraphs 6-7 / PDF pages 3 / order](#); [official signed order / paragraphs 9-11 / PDF pages 4 / order](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue, on the procedural remand only

Four Revenue appeals allowed for remand; four High Court income-tax appeals restored for fresh decision

No substantive tax issue decided; paragraph 8 expressly leaves merits untouched

Neither the tax additions nor their deletion were affirmed or reversed on merits by this order. The lead assessment year and amounts must not be attributed to all three connected matters. The directed 18 April 2022 listing is historical and is not evidence of subsequent disposal.

Source: [official signed order / paragraphs 6-9 and 11 / PDF pages 3, 4 / order](#)

05 AKHB REVIEW POINT

The decision supports a request for reasoned appellate consideration, but it supplies no Supreme Court holding validating or rejecting the underlying additions. When using a common remand order, keep the lead facts separate from connected parties and read the express reservation of merits before assigning an outcome label. The inconsistent monetary figure in the quoted High Court passage should remain visible rather than be silently corrected. Obtain the later High Court decisions before describing the ultimate result in any of these four appeals.

Source: [official signed order / paragraphs 3-6, 8 and 11 / PDF pages 2, 3, 4 / order](#)

APPEAL AND PROCEEDING NUMBERS

Civil Appeal arising out of SLP (Civil) No. 10396 of 2019 / Civil Appeal arising out of SLP (Civil) No. 27852 of 2019 / Civil Appeal arising out of SLP (Civil) No. 27853 of 2019 / Civil Appeal arising out of SLP (Civil) No. 15664 of 2020

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

56(1)

SOURCE & VERIFICATION

Hon'ble Supreme Court source PDF (official signed order)

Identified source rendition: 4 PDF pages; SHA-256

9ee2b8d31972fa9072a186d365ad8ad49b8cebf20692ac6a5ac9143c925310b4. Original bytes preserved.

Open cited source rendition

One common signed order covers four SLP-derived appeals; it is counted as one distinct decision and one source document, not four judgments.

The Civil Appeal number fields are blank. Only printed SLP identifiers are retained.

No reportability label is printed. Absence is not treated as proof of non-reportability.

The original cover spells "Entertainment"; the acquisition/search title spells "Enterainment". The original spelling controls the note.

Paragraphs 3-4 record Rs 7,78,00,000, Rs 6,36,50,000 and Rs 1,41,50,000; paragraph 5's quoted High Court passage refers instead to Rs 1.95 crore under section 56(1). The inconsistency is disclosed, not silently corrected or rationalised.

AY 2012-13 belongs only to the lead matter on the face of this source.

The signed decision date is 7 March 2022. The digital-signature annotation displays 11 March 2022; that annotation is not substituted for the decision date.

The three connected High Court appeal numbers are preserved collectively as printed, without asserting an independently verified one-to-one pairing.

Express merits reservation in paragraph 8 controls the outcome label; no substantive Revenue win is claimed.

No reported or neutral citation is printed in the reviewed original; no citation has been assigned or independently verified.

AY 2012-13 is expressly identified in paragraph 3 for the lead Motisons Entertainment appeal only. No assessment year is stated for the three connected appeals.

All four Civil Appeal number fields are blank in the original. The printed SLP identifiers are used; no assigned Civil Appeal numbers are invented.

The common order is signed by both judges but does not identify an individual author.

Section 56(1) appears only in the High Court order quoted in paragraph 5. The Supreme Court does not interpret it or decide any substantive charging/addition issue; no other provision is inferred.

STATUTORY SCOPE

The judgment/order as delivered under the Income-tax Act, 1961; no independent statutory-version audit or Income-tax Act, 2025 mapping performed.

This is a source-grounded case note, not certification of the law or monetary limits applicable today. Determine the governing year, applicable statutory version and later treatment separately.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official signed order - PDF pages: 4](#)

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