

Principal Commissioner of Income Tax, Central-3 v Abhisar Buildwell P. Ltd.

Miscellaneous Application No. 680 of 2023 in Civil Appeal No. 6580 of 2021

No separate citation stated in the source | 2023-05-12

Whether the Revenue's requested clarification on reassessment and limitation could be entertained through a miscellaneous application.

147 | 148 | 150 | 153A | 153C

2 Judges | M.R. Shah | Sudhanshu Dhulia

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

The Revenue sought clarification following the Abhisar Buildwell decision, including how section 150(2) would operate, whether reassessment could cover non-incriminating-material income and whether fresh proceedings could commence within 60 days. These were requests by the applicant, not directions already granted by the Court.

Source: [paragraphs 1 / PDF pages 1, 2, 3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court regarded the relief sought as review requiring detailed consideration. It declined to entertain the application in the form of clarification and expressly avoided deciding the prayers on their merits.

Source: [paragraphs 2-3 / PDF pages 3, 4](#)

03 JUDICIAL DECISION

The miscellaneous application was disposed of without entertaining the clarification. The Revenue was left to file an appropriate review application, to be heard in open court and determined on its own merits if filed.

Source: [paragraphs 2-3 / PDF pages 3, 4](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No merits winner

Clarification application not entertained; recourse to review left open

Procedural only; no reassessment or limitation relief decided

Neither the requested 60-day window nor a limitation waiver was granted by this judgment. It is separate from the substantive Abhisar Buildwell judgment.

Source: [paragraphs 3 / PDF pages 3, 4](#)

05 AKHB REVIEW POINT

Do not cite the applicant's quoted prayers as a Supreme Court permission to reopen assessments. Before using the Abhisar line of cases, inspect the principal judgment and any later review outcome separately. This four-page judgment records only the procedural route for seeking the additional relief.

Source: [paragraphs 1-3 / PDF pages 2, 3, 4](#)

SOURCE & VERIFICATION

[Original Hon'ble Supreme Court PDF](#)

Complete identified source PDF: 4 pages. Original bytes preserved.

[Open cited source rendition](#)

Subsequent review outcome not verified

The underlying substantive judgment must be a separate record; this application must not substitute for it

Not stated in this application judgment

These provisions arise in the Revenue's requested clarification; their merits were expressly not adjudicated in this judgment.

STATUTORY SCOPE

This review describes the statutory version applied by the Court. Later amendments and 2025 Act correspondence require separate checks.

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 judgment - PDF pages: 4](#)

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