

M/s Ambey Constructech Company & Ors. v. Deputy Commissioner of Income Tax, Central Circle 1, Bathinda & Anr.

Special Leave Petition (Criminal) Diary No. 41863 of 2026

No separate citation stated in the source | 2026-09-10

Procedural order — no final tax-merits ruling

276C

2 judicial members | Manoj Misra | Satish Chandra Sharma

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

01 FACTS OF THE CASE

The company and others challenged a Punjab and Haryana High Court order in a tax-prosecution matter. They relied on a Tribunal finding concerning disclosure of Rs 15 crore, while acknowledging that expenses had not been allowed.

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

02 DISCUSSION BY THE HON'BLE COURT

The order records the petitioners' submission that those circumstances negated wilful evasion or default for section 276C. The Supreme Court did not decide that contention.

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

03 JUDICIAL DECISION

Delay in refiling was condoned. Notice was issued, returnable in six weeks; further proceedings pursuant to the impugned complaint were stayed in the meantime.

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Petitioners obtained interim protection; merits undecided

Delay in refiling was condoned. Notice was issued, returnable in six weeks; further proceedings pursuant to the impugned complaint were stayed in the meantime.

No final tax-merits ruling in this order

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

05 AKHB REVIEW POINT

This is an interim prosecution order. It does not establish that disclosure of a receipt invariably bars section 276C prosecution or that the underlying complaint was quashed. Verify subsequent orders before describing the stay as current.

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

SOURCE & VERIFICATION

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

Complete identified source PDF: 2 pages. Original bytes preserved.

[Open cited source rendition](#)

Historical procedural status as of the order date only. No assertion that an interim direction remains operative today; inspect later docket orders before relying on it.

Submissions recited in this order are not final findings.

No citation printed in the source order

Not stated in the reviewed order

STATUTORY SCOPE

Current statutory equivalence and applicability under the Income-tax Act, 2025 have not been verified.

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 record of proceedings - PDF pages: 2](#)

SHA-256: da60c4b3ce9b69958f2c247062aeb5283a3932cd53ed094e7db2173ca264c2

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.