

Narayan Rao Hebri v. The Assistant Commissioner of Income Tax

Special Leave Petition (Civil) No. 23138 of 2026

No separate citation stated in the source | 2026-07-17

Procedural order — no final tax-merits ruling

260A

2 judicial members | Ujjal Bhuyan | Atul S. Chandurkar

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

01 FACTS OF THE CASE

The taxpayer challenged the Karnataka High Court's refusal to examine a question about additional income tax because it had not been raised before CIT(A) and was first raised before the Tribunal.

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

02 DISCUSSION BY THE HON'BLE COURT

The Supreme Court recited that procedural position and issued notice. It did not decide whether the Tribunal or High Court should entertain the ground or whether the additional tax was payable.

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

03 JUDICIAL DECISION

Notice was issued, returnable on 22 September 2026. No stay or final relief is recorded.

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No merits winner; taxpayer obtained notice

Notice was issued, returnable on 22 September 2026. No stay or final relief is recorded.

No final tax-merits ruling in this order

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

05 AKHB REVIEW POINT

Use this as a procedural docket note only. Do not index it as a final decision permitting new appellate grounds or cancelling additional tax. The charging provision and assessment year are not identified in this one-page order.

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

SOURCE & VERIFICATION

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

Complete identified source PDF: 1 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: 1](#)

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