

Mohammed Tanweer Alam v. PCIT (Central)

ITA 313/PAT/2026

ITAT / Patna | Order: 10 Aug 2026 | AY 2022-23

01 FACTS OF THE CASE

The assessment added ₹30 lakh concerning undisclosed property investment and ₹47 lakh concerning cash found during search, without invoking the appropriate deeming provisions and special tax treatment. PCIT also questioned use of the penalty provision.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

Paragraphs 9-10 uphold the revision: omission to apply the correct provisions and section 115BBE caused loss of tax and made the assessment erroneous and prejudicial to Revenue. PCIT's directions for necessary enquiry and a fresh assessment remained effective. The Tribunal did not itself complete that fresh assessment.

03 JUDICIAL DECISION

Appeal dismissed - revision under section 263 upheld

04 OUTCOME - IN FAVOUR OF

Revenue - section 263 revision upheld; fresh assessment still to follow.

05 AKHB REVIEW POINT

Map each search disclosure to its underlying evidence, source, applicable provision and relevant year. Maintain an enquiry trail and examine the tax and penalty consequences separately; a surrender alone does not settle its statutory classification.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 3, 7 & 9-10 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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