



2026:AHC-LKO:28207-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

INCOME TAX APPEAL No. - 16 of 2026

Anshuman Singh

.....Appellant(s)

Versus

Assistant Commissioner Income Tax (Acit) Lko.

.....Respondent(s)

Counsel for Appellant(s)	: Manish Misra, Abhinav Kumar Mathur, Dileep Pandey, Kumar Ayush
Counsel for Respondent(s)	: Kushagra Dikshit

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.

HON'BLE ABDHESH KUMAR CHAUDHARY, J.

1. Heard Mr. Manish Mishra as well as Mr. Dileep Pandey, learned counsel appearing for and on behalf of the appellant, as well as learned counsel appearing for and on behalf of the respondent and perused the record.

2. The present appeal under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as "The I.T. Act") has been preferred against the impugned order dated December 4, 2025 passed by the Income Tax Appellate Tribunal Lucknow Bench 'A', Lucknow (hereinafter referred to as "The Tribunal") by means of which the order passed by the Commissioner of Income Tax (Appeals) has been set-aside on the following grounds:

" (C.2) We have heard both sides. We have perused the materials on record. On perusal of the impugned order of learned CIT(A), relevant portion of which has been reproduced in foregoing paragraph (C) of this order, it is found that the learned CIT(A) relied heavily on para 3 of the assessment order. In para 5 of his impugned appellate order, the learned CIT(A) has observed that the assessee had produced books of account, cash book, ledger along with bills and vouchers and other relevant documentary evidence and the same were verified. This observation of the learned CIT(A), however, is contrary to records. We have shown the assessment order in paragraph (B) of this order. The paragraph 3 of the assessment order reads as: "3. However, till date, no information has

been supplied in response to this office notices us.142(1) of the I.T. Act. Since the assesstment proceedings are time barred by 31.3.22 and there is information forthcoming from the assessee, I have no other option except to finalize the assessment basing on the material available on record." Thus, it can be readily seen that the learned CIT(A) has wrongly observed that in assessment order at paragraph 3, the Assessing Officer has mentioned that the appellant produced books of account, cash book, ledger along with bills and vouchers and other relevant documentary evidence and that the Assessing Officer had verified the same. Fact is, that the Assessing Officer has observed in paragraph 3 of the assessment order that there was information forthcoming from the assessee and he had no other option except to finalize the assessment based on the materials available on record. The basis on which the learned CIT(A) has granted relief to the assessee in the impugned appellate order is, therefore, factually wrong and based on misconceived understanding of the facts of the case.

(C.2.1) Therefore, and in view of the foregoing; the impugned appellate order of the learned CIT(A) is set aside and the aforesaid assessment order dated 28/03/2022 is restored.

(D) In the result, the appeal of Revenue is allowed."

(emphasis supplied by us by underline)

3. In the background of the aforesaid impugned order, following substantial questions arise for consideration in the present appeal:

"3) Whether under the facts and circumstances of the case the Tribunal has erred in law and given a perverse finding by misdirected itself against the record; and

4) Whether under the facts and circumstances of the case the Tribunal has erred in law in allowing the appeal filed by revenue on the wrong premises of facts ignoring the finding of fact recorded by CIT(A) regarding change of opinion of assessing officer."

4. Counsel appearing for and on behalf of the appellant submits that the Tribunal misdirected itself by holding that the CIT (A) has referred to

paragraph-3 of the assessment order that reads as under:

"3. However, till date, no information has been supplied in response to this office notices u/s.142(1) of the I.T. Act. Since the assesstment proceedings are time barred by 31.3.22 and there is information forthcoming from the assessee, I have no other option except to finalize the assessment basing on the material available on record."

Whereas it is available from the record that in fact paragraph-3 of the assessment order reads as follows:

"Shri Samrat Chandra, FCA authorized representative of the assessee appeared and produced books of account, cash book, ledgers alongwith bills & vouchers and other relevant documentary evidences, which were examined and the case was discussed."

5. From the aforesaid, it is clearly reflected that the assessee had appeared and produced all books of account. In fact, on a close examination, it appears that the Tribunal has misdirected itself by referring to the order passed in re-assessment dated 28.03.2022 wherein para-3 reads as follows:

3. However, till date, no information has been supplied in response to this office notices u/s.142(1) of the I.T. Act. Since the assesstment proceedings are time barred by 31.3.22 and there is information forthcoming from the assessee, I have no other option except to finalize the assessment basing on the material available on record."

6. Having noted the aforesaid, it is clear that the finding of the Tribunal is absolutely perverse and contrary to the records. In light of the same, the substantial questions are answered in affirmative.

7. The appeal is ***allowed***.

8. The Tribunal is directed to hear the matter denovo after affording opportunity to all the parties/stakeholders, in accordance with law.

(Abdhesh Kumar Chaudhary,J.) (Shekhar B. Saraf,J.)

April 22, 2026 MVS/-