IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2022
(Arising out of SLP (Civil) No.10396 of 2019)

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) Appellant

VERSUS

M/s. MOTISONS ENTERTAINMENT INDIA PVT. LTD. Respondent

WITH

CIVIL APPEAL NO. OF 2022
(ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.27852/2019)

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) Appellant

VERSUS

M/s. MOTISONS GLOBAL PVT.LTD. Respondent

WITH

CIVIL APPEAL NO. OF 2022
(ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.27853/2019)

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) Appellant

VERSUS

M/s. MOTISONS GLOBAL PVT. LTD. Respondent

AND

CIVIL APPEAL NO. OF 2022
(ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.15664/2020)

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) Appellant

VERSUS

M/s. GODAWARI ESTATES PVT. LTD. Respondent

O R D E R

CIVIL APPEAL NO. OF 2022
(Arising out of SLP (Civil) No.10396 of 2019)

1. Leave granted.

2. This appeal challenges the final judgment and order dated 31.07.2018 passed by the High Court of Judicature for Rajasthan at Jaipur in Income Tax Appeal No.137 of 2018.

3. Insofar as Assessment Year 2012-13 was concerned, an order was passed by the Assessing Officer adding Rs.7,78,00,000/- to the total income of the assessee which order was challenged before the Commissioner of Income Tax (Appeals) [for short "CIT (Appeals)"]. The CIT (Appeals) found that an amount of Rs.6,36,50,000/- out of Rs.7,78,00,000/- was properly explained by the assessee while in respect of the remaining amount of Rs.1,41,50,000/-, the source was not properly explained and, as such, the CIT (Appeals) sustained the addition to the extent of amount of Rs.1,41,50,000/-.

4. The matter was carried in appeal by the assessee as well as the revenue and the Income Tax Appellate Tribunal vide its judgment and order dated 09.11.2017 affirmed the view taken by the CIT (Appeals) in respect of Rs.6,36,50,000/- and dismissed the appeal preferred by the Revenue. It also allowed the appeal in respect of Rs.1,41,50,000/-, and thus the entire relief was granted in favour of the assessee.

5. Income Tax Appeal No.137 of 2018 preferred at the instance of the Revenue was disposed of by the High Court by its judgment under appeal with following observations:

> "Counsel for the appellant has taken us to the order of AO, CIT(A) and tribunal and thereafter contended that both CIT(A) as well as Tribunal have erred in deleting the addition of Rs.1.95 crore which was made u/s 56(1). However, the tribunal while considering the matter has discussed the law as well as factual matrix of the case. In our considered opinion, this is more an appreciation of facts rather question of law."

6. In our view, the High Court was not right and justified in disposing of the appeal with one paragraph order without discussing the issues which arose for consideration. We, therefore, allow this appeal, set-aside the view taken by the High Court and remit the matter back to the High Court for fresh consideration. Income Tax Appeal No.137 of 2018 is thus restored to the file of the High Court to be decided afresh and purely on its own merits.

7. For facilitating early disposal, Income Tax Appeal No.137 of 2018 shall be listed before the High Court on 18.04.2022, on which date, both the Revenue and the Assessee shall appear before the High Court.

8. Since we have remitted the matter for fresh consideration, we have refrained from making any observations on the merits of the matter.

9. The appeal is allowed in aforesaid terms, with no order as to costs.

CIVIL APPEAL NO. OF 2022 ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.27852/2019; CIVIL APPEAL NO. OF 2022 ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.27853/2019; and, CIVIL APPEAL NO. OF 2022 ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) NO.15664/2020.

10. Leave granted.

11. In view of the order passed in the lead matter, these appeals are also allowed and Income Tax Appeal Nos.129 of 2018, 128 of 2018; and 164 of 2018 are restored to the file of the High Court to be decided afresh and the appeals shall also be listed before the High Court on 18.04.2022.

……..J.
(UDAY UMESH LALIT)

……..J.
(S. RAVINDRA BHAT)

New Delhi,
March 07, 2022.