



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 21 of 2026

GHANSHYAM LAL *versus* THE PR. COMMISSIONER OF INCOME TAX

Order Sheet

24/02/2026	Shri S. Rajeshwara Rao, counsel for the Appellant. Shri Ajay Kumrani, counsel appears on behalf of Shri Amit Chaudhary, counsel for the Respondent on advance copy. Heard on admission. This petition is admitted on the following substantial question of law:- “Whether in the facts and circumstances of the case, the Income Tax Appellate Tribunal was justified in upholding the order passed by the Principal Commissioner of the Income Tax under Section 263 of the Income Tax Act, 1961 even when the Assessing Officer had conducted the due and adequate enquiry

**NIKITA
JAIN**

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during the assessment proceedings and thereby taken a possible view after examining the claim of exemption under Section 10 of the Act?”

No notice is required to be issued to the Respondent, who appears through its counsel and the counsel undertakes to file his Vakalatnama within a period of two weeks' from today.

Considering the issue involved herein, filing of paper book is dispensed with.

Let the matter be listed for final hearing in its turn.

Sd/-
(**Sanjay S. Agrawal**)
Judge

Sd/-
(**Amitendra Kishore Prasad**)
Judge