



CGHC010319222025

HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 179 of 2025

M/S. ASHOKA ENGINEERING WORKS **versus** DCIT CIRCLE - 1(1)

Order Sheet

01/09/2026	Mr. Siddharth Dubey, Counsel for the appellant. Mr. Vijay Chawla on behalf of Mr. Amit Chaudhari, Counsel for the respondent. The appeal is admitted for hearing on the following question of law:- <i>“1. Whether the CIT (Appeals) and the Income Tax Appellate Tribunal are justified in dismissing the appeals holding that the Assessing Officer has rightly processed the return of the appellant herein under Section 143(1)(a) of the Act ignoring the fact that in light of conflicting judgments on the issue of due date the</i>

	<i>Assessing Officer was required to resort to the provisions contained in Section 143(3)/Section 147 of the Act, by recording a finding which is perverse to the record?</i> <i>2. Whether the subsequent judgment passed by the superior Court would allow to exercise the power under Section 254(2) of the Income Tax Act, 1961 so that any mistake apparent on record can be rectified?”</i> Learned counsel for the appellant is directed to file paper book within a period of 6 weeks. SD/- (Parth Prateem Sahu) JUDGE SD/- (Sachin Singh Rajput) JUDGE
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