HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 178 of 2025

M/S. SHREE RAJENDRA ENGINEERING ENTERPRISES
versus DCIT, CIRCLE-1(1)

Order Sheet

10.04.2026	Mr. Siddharth Dubey, learned counsel for the appellant/s. Mr. Ajay Kumrani, learned counsel for the respondent/s. The appeal is admitted for hearing on the following question of law:- *"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 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.* *2. "Whether the subsequent judgment passed by the superior Court would allow to exercise the power*

H.Ansari	*under Section 254(2) of the Income Tax Act 1961 so that any mistake apparent on record can be rectified?"* Let copy of the appeal memo with annexures be supplied to the counsel for the respondent by tomorrow. List thereafter. **Sd/-** (Sanjay K. Agrawal) **Judge** **Sd/-** (Sachin Singh Rajput) **Judge**