

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Income Tax Appeal No. 51/2026

Pr. Commissioner Of Income Tax-I Jodhpur

----Appellant

Versus

Lakhpat Trading and Industry Pvt. Ltd.,

----Respondent

For Appellant(s) : Mr. Sunil Bhandari.

HON'BLE MR. JUSTICE MUNNURI LAXMAN
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

03/07/2026

Heard on the substantial question of law.

The following substantial questions of law arise for consideration of this Court in this appeal:-

- (i) *Whether the findings of the Income Tax Appellate Tribunal (ITAT/Tribunal) in holding that the accommodation entry of Rs. 1,11,60,612/- was not sustainable on the ground that the prior notice was not issued with regard to the accommodation entry when there is a specific evidence that the notice was issued prior to making such entries, suffers from any perversity ?*
- (ii) *Whether the findings of the Tribunal in holding the deletion of addition of an amount of Rs. 3,34,818/- as commission paid on accommodation entry as a consequence of holding that such an accommodation entry was made without prior notice to the assessee, suffers from any perversity ?*

(iii) *Whether the findings of the Tribunal in holding that accepting the books of account as a valid entry (Rs. 1,19,26,410/-) even though there is evidence that the entry was made without any valid evidence in support of such entry, suffers from any perversity ?*

Admit. Issue notice to the respondent, returnable within a period of four weeks.

List the matter on **07.08.2026**.

(ANUROOP SINGHI),J

(MUNNURI LAXMAN),J

7-Mohan/-