

**NON-REPORTABLE**

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**MISCELLANEOUS APPLICATION NO.680 OF 2023**

IN

**CIVIL APPEAL NO.6580 OF 2021**

**PRINCIPAL COMMISSONER  
OF INCOME TAX, CENTRAL-3      ...Appellant(s)**

**Versus**

**ABHISAR BUILDWELL P. LTD.      ...Respondent(s)**

**J U D G M E N T**

**M.R. Shah, J.**

1. Present Miscellaneous Application has been preferred by the Revenue seeking following prayers:

“(a) This Hon’ble Court may clarify that the waiver of limitation as stipulated in section 150(2) is to be read in respect of the date of issue of notice for reassessment under section 148 (i.e.) if as on the date the assessment under section 153A or section 153C was passed, a notice under section 148 could have been issued as per the law then in force, then fresh proceedings for reassessment of such income not arising from the incriminating material found in search can now be initiated pursuant to the findings of this Hon’ble Court in the present appeals/application and may further clarify as follows:

- (i) That the findings in para 11 and 14 would apply to all the proceedings pending in all the forums including before this Hon’ble Court.
- (ii) That even though the appeals of the Revenue are dismissed in respect of assessments passed under 153A and 153C, in the absence of incriminating material found during the search, in respect of such income which was found to have escaped assessment other than through incriminating material, the assessing officers would be entitled to reassess such income in terms of Section 147/148 read with section 150.

- (iii) That the Assessing Officer, may if found necessary initiate fresh proceedings within 60 days from date of disposal of this application following the procedure stipulated in section 147-151 of the Act as is in force now.”

2. Having gone through the averments made in the application and the prayers, we are of the opinion that the prayers sought can be said to be in the form of review which requires detail consideration at length looking into the importance of the matter. Therefore, the present application in the form of clarification is not entertained and we relegate the Revenue to file an appropriate review application for the relief sought in the present application and as and when such review application is filed the same can be heard in the open court.

3. In view of the above and without further entering into the merits of the application and/or expressing anything on merits on the prayers sought in the present application, the present

application is not entertained and we relegate the Revenue to file an appropriate review application seeking the reliefs which are sought in the present application and as and when such review application is filed the same be heard and decided and disposed of in the open court.

At the cost of repetition, we observe that as we have not entered into the merits of the present application and we relegate the Revenue to file an appropriate review application, the review application be decided and disposed of in accordance with law and on its own merits.

With this present application stands disposed of.

.....**J.**  
**(M.R. SHAH)**

.....**J.**  
**(SUDHANSHU DHULIA)**

**New Delhi,**  
**May 12, 2023.**