

When once during original assessment u/s 143(3) of the Income Tax Act, 1961 (Act) Assessing Officer (AO) has asked a query on an issue and has called for an explanation on the same from assessee and *finally made no disallowance / addition thereon, then without discharging the onus / burden lying on REVENUE / AO under proviso to section 147 for proving failure on part of assessee to disclose material facts truly and fully,*

no reopening can be made after the expiry of four years from end of relevant assessment year.

Also refer in this connection to:

- a) Latest Bombay High Court/BHC in Cartini Limited**
- b) Latest BHC in Supreme Treves**
- c) Latest BHC in Bang Securities**
- d) Delhi High Court in Haryana Acrylic & JSRS Udyog**
- e) Delhi High Court in Well Intertrade**
- f) Delhi High Court in Eicher Limited**