

Shalabh Kumar Sharma v. Commissioner of Income Tax (Appeal) and Three Others

Writ Tax No. 371 of 2020

Supplied court order; no reported citation stated | 2020-07-23

CIT(A), Agra directed to decide pending appeal expeditiously, with a COVID-related six-week condition; no court-granted blanket stay.

Division Bench | Pankaj Mithal | Surya Prakash Kesarwani

Procedural order — preserve the exact relief and limits

No substantive tax merits or current-law clearance is represented. Only the directions and disposal actually stated in this source are reported.

01 FACTS OF THE CASE

The petitioner's statutory appeal filed on 11 January 2020 challenged an assessment order dated 26 December 2019 and was pending before CIT(A), Agra. The Court had earlier asked departmental counsel to obtain instructions about disposal timing. At the video hearing it was not aware whether instructions had been received.

Source: [PDF p.1 \(complete supplied order\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Rather than keep the writ pending, the Hon'ble Court directed expedited disposal. It linked the six-week period to production of a copy where the office was regularly working, and to resumption where the office was closed due to COVID-19. It also addressed the pending stay application if inevitable reasons prevented a merits decision.

Source: [PDF p.1 \(complete supplied order\)](#)

03 JUDICIAL DECISION

The writ was disposed of with a direction to decide the appeal most expeditiously, preferably within six weeks from production of a copy, provided the office was working and not closed due to COVID-19. If not working, the appeal was to be decided within six weeks from resumption. The Court expected the stay application to be dealt with within that period if inevitable reasons prevented a merits decision.

Source: [PDF p.1 \(complete supplied order\)](#)

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a case-specific procedural direction for disposal of the appeal and consideration of the pending stay application. The Court did not itself grant a stay, quash the assessment or decide tax merits.

Source: [PDF p.1 \(complete supplied order\)](#)

05 AKHB REVIEW POINT

Do not describe this as an unconditional six-week deadline from the judgment date or as automatic recovery protection. Preserve the production-of-copy, resumption-of-work and “preferably” qualifications. Actual subsequent disposal or stay relief is not established by this order.

Source: [PDF p.1 \(complete supplied order\)](#)

SOURCE & VERIFICATION**Supplied court order — exact source bytes verified**

Complete supplied one-page order read and visually inspected. Actual individual Drive original SHA-256 independently verified; complete text matched the preserved review packet. Assessment year and PAN are not stated. Later compliance, subsequent proceedings and current law are not cleared.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court’s holding. No current-law clearance is claimed.