

Devendra Kumar v. Commissioner of Income Tax (Appeals) and Another

Writ Tax No. 253 of 2020

Supplied court order; no reported citation stated | 2020-08-26

Writ withdrawn with express liberty to appeal to the Appellate Tribunal under section 253 of the Income-tax Act, 1961.

Income-tax Act, 1961: section 253

Single Judge | Salil Kumar Rai

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

Petitioner's counsel stated that the impugned orders could be challenged before the Appellate Tribunal under section 253 of the Income-tax Act, 1961 and requested withdrawal to use that alternative remedy. The source does not describe the impugned orders, assessment year or substantive tax dispute.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court acted on counsel's statement about the available alternative remedy. It did not adjudicate the merits of the challenged orders or provide a general determination that every type of tax order is appealable to the Tribunal.

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

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn. The petitioner was given liberty to file an appeal before the Appellate Tribunal under section 253 of the Income-tax Act, 1961.

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

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained the stated procedural liberty to use the appellate remedy. No Tribunal appeal was admitted or decided by this High Court order, and no stay or merits relief was granted.

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

05 AKHB REVIEW POINT

Check the actual impugned orders and later docket before relying on this case-specific liberty. No filing deadline, condonation of delay, waiver of statutory conditions or proof of subsequent Tribunal filing is stated. This order records the High Court's procedural liberty; it contains no later Tribunal ruling.

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.