

Neha Rastogi v. Assistant Commissioner of Income Tax-2, Bareilly and others

Writ Tax No. 498 of 2022

Supplied court order; no reported citation stated | 2022-04-01

Respondent No. 2 was directed to decide the appeal in accordance with law, expeditiously, preferably within two months from presentation of a certified copy of the order.

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

01 FACTS OF THE CASE

The sole relief pressed concerned a pending appeal for AY 2017-18, acknowledgement number 292091431160120, before respondent No. 2.

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

02 DISCUSSION BY THE HON'BLE COURT

Revenue counsel had no objection to a direction for disposal. The Court expressly refrained from expressing an opinion on the merits.

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03 JUDICIAL DECISION

Respondent No. 2 was directed to decide the appeal in accordance with law, expeditiously, preferably within two months from presentation of a certified copy of the order.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a direction for disposal, not allowance of the appeal or a stay of recovery.

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05 AKHB REVIEW POINT

Preserve both qualifications: preferably within two months and commencement on presentation of a certified copy. The source does not establish when a copy was presented or whether the appeal was subsequently decided.

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

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied one-page original read and visually inspected; original PDF bytes verified by SHA-256. Only source-identified provisions and assessment years are recorded. No PAN is stated. Subsequent treatment and current law have not been cleared.

[Open cited source rendition](#)

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-20. Subsequent proceedings 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.