

Parveen Azad and another v. Income Tax Appellate Tribunal, Bench B, Allahabad and another

Special Appeal No. 418 of 2023

2023:AHC-LKO:56851-DB | 2023-08-25

The special appeal was dismissed as withdrawn with liberty to file afresh in proper form with all documents.

Division Bench | Attau Rahman Masoodi | Om Prakash Shukla

01 FACTS OF THE CASE

Appellants' counsel requested withdrawal with liberty to file the appeal afresh in proper form with all documents annexed.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the request after hearing counsel for the appellants and respondent No. 2.

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03 JUDICIAL DECISION

The special appeal was dismissed as withdrawn with liberty to file afresh in proper form with all documents.

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04 OUTCOME / IN WHOSE FAVOUR

The existing appeal ended while preserving the expressly requested opportunity to refile.

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05 AKHB REVIEW POINT

Preserve both the proper-form and document-annexure qualifications. The order does not admit a future appeal, waive limitation or decide the underlying dispute.

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SOURCE & VERIFICATION

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

Complete supplied 1-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.