

Parveen Azad And Another v. Income Tax Appellate Tribunal , Allahabad And Others

SPECIAL APPEAL No. 427 of 2023

2023:AHC-LKO:61001-DB | 2023-09-20

The special appeal was dismissed as withdrawn with liberty to invoke appropriate proceedings and seek review.

Division Bench | Attau Rahman Masoodi | Om Prakash Shukla

01 FACTS OF THE CASE

After argument, the appellants requested withdrawal of Special Appeal 427/2023 to pursue appropriate proceedings.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted withdrawal and expressly made review of the judgment available as a possible remedy.

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03 JUDICIAL DECISION

The special appeal was dismissed as withdrawn with liberty to invoke appropriate proceedings and seek review.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ended without a merits ruling; the specified remedies remained available.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Withdrawal preserves specified routes, not success — Special Appeal 427/2023 ended after argument with liberty to invoke appropriate proceedings for the same cause; the order also expressly made review of the judgment available. It does not reverse that judgment or decide the merits of a future review.

Use the exact scope of liberty — A later procedural history should identify this appeal and the judgment proposed to be reviewed, rather than treating the withdrawal as a fresh merits adjudication. The order grants no condonation, filing deadline or automatic entitlement to review. It is distinct from Special Appeal 418/2023 and its liberty to refile in proper form.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied 1-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

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 2026-10-21. 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.

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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 Expert Comments is editorial analysis, not the Court's holding. No current-law clearance is claimed.