

Golden Gaming International Pvt. Ltd. Lko. Thru. Its Director Pankaj Lalmani Yadav v. Income Tax Officer Lko. And Others

WRIT TAX No. 73 of 2024

Supplied court order; no reported citation stated | 2024-04-05

List as fresh on 9 April 2024; Revenue counsel was to obtain instructions about the missing digital signature and be shown in the cause list.

Division Bench | Sangeeta Chandra | Brij Raj Singh

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

The petitioner's reopening approval raised a question about absence of digital signature on page 56 of the approval. Revenue counsel filed an appearance.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court sought specific instructions rather than determining validity of the approval.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

List as fresh on 9 April 2024; Revenue counsel was to obtain instructions about the missing digital signature and be shown in the cause list.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The petition remained pending; no invalidation or stay was ordered.

Source: [PDF p.1](#)

05 EXPERT COMMENTS

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

Authentication was a question for instructions — Golden Gaming's order isolates the absence of a digital signature on page 56 of the reopening approval. It directs Revenue counsel to obtain specific instructions and list the case as fresh on 9 April 2024. That inquiry is not a conclusion that the approval was legally invalid.

The approval record is the practical focus — To understand this challenge, the actual approval, its authentication and the response to the Court's query matter. Page 56 refers to the approval material, not a missing page of this one-page order. No reopening notice was quashed and no stay was granted by the supplied direction.

Source: [PDF p.1](#)

SOURCE & VERIFICATION**Supplied 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 AKBH research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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