

Ashok Kumar Mehrotra v. Chief Commissioner Of Income Tax, Income Tax Office Allahabad And Another

WRIT TAX No. 210 of 2024

Supplied court order; no reported citation stated | 2024-08-13

Until next listing, proceedings could continue and petitioner was to participate, but no final order under Section 148 was to be passed. List 20 August 2024.

148A(b) | 148A(d) | 148

Division Bench | Sangeeta Chandra | Shree Prakash 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 challenged AY 2017-18 Section 148 A(b)/(d) steps, consequential 148 notice and sanction, apprehending a final assessment order.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court directed linkage with Pushpa Saini Writ Tax 127/2024 and Jai Prakash Jaiswal 196/2024 and exchange of pleadings.

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03 JUDICIAL DECISION

Until next listing, proceedings could continue and petitioner was to participate, but no final order under Section 148 was to be passed. List 20 August 2024.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

Limited temporary protection against a final order was granted; reassessment proceedings were not wholly stayed.

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05 EXPERT COMMENTS

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

Participation continued while a final order was restrained — Ashok Kumar Mehrotra sought relief against AY 2017-18 reopening steps and sanction. The Court permitted proceedings to continue and required participation, but prohibited a final order under Section 148 until the next listing. This was deliberately narrower than the requested halt to further proceedings.

Linked hearing did not merge the cases or decide jurisdiction — The matter was listed with Pushpa Saini 127/2024 and Jai Prakash Jaiswal 196/2024, with pleadings to be exchanged. That linkage supplies procedural context, not a final ruling adopting another case's arguments. Keep the taxpayer, year and notices distinct.

Protection must be read with its time limit — The next date was 20 August 2024. The source establishes a historical restraint until the next listing, not an indefinite stay or cancellation of the notices. Participation obligations continued within its terms; any later assessment or continuing protection must be checked against subsequent orders.

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 AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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