

Principal Commissioner Of Income Tax-1 v. M/S U.P. Jal Vidyut Nigam Ltd. Thru. Director/ Authorized Officer

INCOME TAX APPLICATION DEFECTIVE No. 1 of 2024

Supplied court order; no reported citation stated | 2024-09-11

Issue notice; take steps both ways and file service affidavit within two weeks. List 3 October 2024.

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

A delay-condonation application was before the Court in Income Tax Application Defective 1/2024.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court directed notice rather than deciding sufficient cause.

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03 JUDICIAL DECISION

Issue notice; take steps both ways and file service affidavit within two weeks. List 3 October 2024.

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04 OUTCOME / IN WHOSE FAVOUR

Delay condonation and the main application remained undecided.

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05 EXPERT COMMENTS

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

Notice on delay does not decide sufficient cause — The heading identifies the order as one on the delay-condonation application in Income Tax Application Defective 1/2024. Notice and a service affidavit within two weeks were directed before listing on 3 October 2024. Neither the length of delay nor the explanation was assessed.

Record the procedural stage accurately — For U.P. Jal Vidyut Nigam, this source establishes an opportunity for service and response, not admission of the main application or condonation by implication. The notice direction must be followed by the actual service and later decision before any conclusion about maintainability is drawn.

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.