

Principal Commissioner of Income Tax (Central), Kanpur and another v. Uflex Ltd.,

INCOME TAX APPEAL DEFECTIVE No. 2 of 2025

Supplied court order; no reported citation stated | 2025-01-21

List with IAPLD 1,3,4 of 2025 and IAPL 6/2025 on 30 January 2025; show respondent counsel R.S.Agarwal in the cause list.

Division Bench | Arun Bhansali | Vikas Budhwar

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

Respondent counsel objected to territorial jurisdiction, asserting the assessing officer was at Delhi and relying on ABC Papers. Related appeals arose from the same 26 July 2024 order.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the objection but did not decide it.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

List with IAPLD 1,3,4 of 2025 and IAPL 6/2025 on 30 January 2025; show respondent counsel R.S.Agarwal in the cause list.

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04 OUTCOME / IN WHOSE FAVOUR

Jurisdiction and appeal merits remained undecided.

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05 EXPERT COMMENTS

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

A territorial objection was preserved for consideration — Uflex invoked ABC Papers and asserted that the assessing officer who made the assessment was situated in Delhi. The Court recorded the objection and the existence of related appeals from the 26 July 2024 order. It did not decide territorial jurisdiction on 21 January 2025.

Related listing was the operative step — Defective Appeal 2/2025 was to be listed with Defective Appeals 1, 3 and 4 and Appeal 6/2025 on 30 January 2025. The appearance direction ensures the respondent's counsel is shown; it does not amount to admitting or allowing the appeal. Any later withdrawal or forum decision is a separate dated event.

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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