

Pr. Commissioner Of Income Tax (Central) v. Sh. Mohd Zahid Siddiqui

INCOME TAX APPEAL No. 1 of 2025

Supplied court order; no reported citation stated | 2025-01-22

List 19 February 2025 as fresh to enable Revenue counsel to comply with Rule 5(2).

Division Bench | Rajan Roy | Manish Kumar

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 Court's attention was drawn to Chapter XXVII Rule 5(2) of the Allahabad High Court Rules 1952 governing service by the Commissioner when filing an appeal or application.

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02 DISCUSSION BY THE HON'BLE COURT

The required affidavit must address service of the memorandum and written intimation to the assessee of both filing and hearing dates.

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03 JUDICIAL DECISION

List 19 February 2025 as fresh to enable Revenue counsel to comply with Rule 5(2).

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained pending for procedural compliance.

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05 EXPERT COMMENTS

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

Service of the memorandum alone was insufficient for the stated rule — The Bench drew attention to Chapter XXVII Rule 5(2), as requiring the Commissioner's affidavit to address both service of the memorandum and written intimation to the assessee of the filing and hearing dates. This identifies the additional information the Court expected in the service record.

An opportunity to comply, not dismissal — Income Tax Appeal 1/2025 against Mohd Zahid Siddiqui was listed as fresh on 19 February 2025 to enable compliance. The Court did not dismiss it, decide admission or find the tax merits proved. The useful practical distinction is between delivering a copy and documenting the separate date intimations required in this order.

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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