

Mahendra Pal Singh Ex No. 18400 Sqn Ldr v. Prin. Chief Commissioner Income Tax Kanpur And 2 Others

Writ Tax No. 27 Of 2025

2025:AHC-LKO:4542-DB | 2025-01-23

The writ was dismissed as withdrawn with liberty to file before the Court at Allahabad, if otherwise permissible.

Division Bench | Rajan Roy | Manish Kumar

01 FACTS OF THE CASE

Mahendra Pal Singh, described as an ex Squadron Leader, sought withdrawal of his Lucknow writ with liberty to file at Allahabad.

Source: [PDF p.1, complete supplied order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Bench accepted counsel's request without deciding the underlying income-tax dispute.

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03 JUDICIAL DECISION

The writ was dismissed as withdrawn with liberty to file before the Court at Allahabad, if otherwise permissible.

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04 OUTCOME / IN WHOSE FAVOUR

The Lucknow proceeding ended; refiling remained subject to the express permissibility qualification.

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05 EXPERT COMMENTS

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

The liberty names a forum and retains a qualification — Mahendra Pal Singh withdrew the Lucknow writ with liberty to file before the Court at Allahabad, if otherwise permissible. That qualification is part of the relief and prevents the order from being read as unconditional admission of a future petition.

The tax question was not decided — The ex Squadron Leader description is identification, not a ruling on pension, exemption or service-related tax treatment. The source does not waive limitation or other filing requirements and does not transfer the pending writ automatically. Any later filing must be tracked as a separate procedural event.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied 1-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. No PAN is stated. Subsequent treatment and current law have not been cleared.

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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