

Principal Commissioner of Income Tax Central and another v. Uflex Ltd.

Income Tax Appeal Defective No. 5 Of 2025

Supplied court order; no reported citation stated | 2025-01-23

List on 30 January 2025, connect with Income Tax Appeal Defective No.2/2025, and reflect R.S. Agrawal's name in the cause list.

Division Bench | Arun Bhansali | Vikas Budhwar

01 FACTS OF THE CASE

R.S. Agrawal entered appearance for Uflex in Revenue's Income Tax Appeal Defective No.5/2025.

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

02 DISCUSSION BY THE HON'BLE COURT

The Bench made case-management directions rather than deciding admission or tax merits.

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03 JUDICIAL DECISION

List on 30 January 2025, connect with Income Tax Appeal Defective No.2/2025, and reflect R.S. Agrawal's name in the cause list.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained pending on this order date.

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05 EXPERT COMMENTS

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

Connection and appearance, not adjudication — In Uflex Defective Appeal 5/2025, the Court recorded R.S. Agrawal's appearance, connected the matter with Defective Appeal 2/2025 and fixed 30 January 2025. Those directions coordinate the hearing without deciding delay, jurisdiction or the tax dispute.

Retain the distinct docket in the common history — A connection order does not erase Appeal 5/2025 or import every argument in the connected file as a finding here. Subsequent common orders should identify all covered dockets. This source supplies no assessment year, tax amount or interim relief.

Source: [PDF p.1](#)

SOURCE & VERIFICATION

[Supplied 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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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.