

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

Income Tax Appeal Defective Nos. 2, 1, 3, 4 and 5 of 2025 with Income Tax Appeal No. 6 of 2025

2025:AHC:14621-DB | 2025-01-31

The six appeals were dismissed as withdrawn with liberty to file before the jurisdictional High Court. Filed certified ITAT copies were to be returned against counsel-authenticated photocopies.

Division Bench | Arun Bhansali | Vikas Budhwar

01 FACTS OF THE CASE

Revenue challenged orders of the Delhi ITAT. The respondent objected to Allahabad territorial jurisdiction because the assessing authority was in Delhi, relying on PCIT v ABC Papers Ltd. (2022)289 Taxman 150.

Source: [PDF pp.1-2, captions and paras.1-5](#)

02 DISCUSSION BY THE HON'BLE COURT

Revenue counsel, on instructions, sought withdrawal in view of that objection with liberty to approach the jurisdictional High Court. The Bench accepted this procedural course.

Source: [PDF pp.1-2, captions and paras.1-5](#)

03 JUDICIAL DECISION

The six appeals were dismissed as withdrawn with liberty to file before the jurisdictional High Court. Filed certified ITAT copies were to be returned against counsel-authenticated photocopies.

Source: [PDF pp.1-2, captions and paras.1-5](#)

04 OUTCOME / IN WHOSE FAVOUR

Withdrawal with refiling liberty; no tax-merits determination.

Source: [PDF pp.1-2, captions and paras.1-5](#)

05 EXPERT COMMENTS

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

Territorial objection prompted withdrawal of six appeals — Uflex objected that the assessing authority was in Delhi and relied on ABC Papers. Revenue then sought withdrawal on instructions with liberty to approach the jurisdictional High Court. The Bench accepted that procedural course; it did not adjudicate the tax merits of the Delhi Tribunal orders.

The common order covers specified dockets — The captions identify Defective Appeals 1, 2, 3, 4 and 5 of 2025 and Appeal 6/2025. They are six proceedings disposed of by one common order. Earlier individual listing orders remain distinct dated events, while reproductions of this same common disposal should not create six independent judgments.

Refiling was facilitated, not guaranteed — Certified Tribunal copies, wherever filed, were to be returned on filing counsel-authenticated photocopies. This supports the intended refiling route but does not itself transfer the cases, condone delay or certify a later filing. The liberty must be read with the requirements of the court approached and the subsequent record.

Source: [PDF p.1](#); [PDF p.2](#)

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-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.