# Principal Commissioner Of Income Tax - I, Lko. v. M/S Maa Raktdantika Contractors And Suppliers Pvt. Ltd. Thru. Authorized Person/ Director

Income Tax Appeal No. 2 Of 2025

Supplied court order; no reported citation stated | 2025-03-04

**List as fresh on 27 March 2025 to enable Revenue counsel to comply with Rule 5(2).**

Division Bench | Rajan Roy | Om Prakash Shukla

## 01 FACTS OF THE CASE

Revenue's appeal against Maa Raktdantika Contractors and Suppliers came before the Lucknow Bench for compliance with appellate service requirements.
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## 02 DISCUSSION BY THE HON'BLE COURT

The Bench noted ChapterXXVII Rule 5(2) of the Allahabad High Court Rules,1952: the affidavit must address service of the memorandum and written intimation of filing and hearing dates.
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## 03 JUDICIAL DECISION

List as fresh on 27 March 2025 to enable Revenue counsel to comply with Rule 5(2).
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## 04 OUTCOME / IN WHOSE FAVOUR

An opportunity for procedural compliance; the appeal was not disposed of.
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## 05 EXPERT COMMENTS

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

The service affidavit must cover more than delivery — In Income Tax Appeal No. 2 Of 2025 against Maa Raktdantika Contractors and Suppliers, the Court identified Chapter XXVII Rule 5(2) as requiring the Commissioner to attest service of the memorandum and written intimation of the filing and hearing dates. Delivery of the appeal copy alone would not address all elements described in the order.

Compliance opportunity leaves the appeal pending — The fresh listing on 27 March 2025 was to enable compliance, not to dismiss the appeal or decide its tax merits. Appeals 2/2025 and 3/2025 retain separate dockets and order dates despite the shared wording. The affidavit and date intimations should be matched to the relevant appeal; this source does not certify that service was later completed.
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## 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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