

The Pr. Commissioner of Income Tax and another v. Late Smt. Usha Choudhary

Income Tax Appeal No. 9 Of 2025

Supplied court order; no reported citation stated | 2025-03-06

List as fresh on 8 April 2025.

Division Bench | Arun Bhansali | Kshitij Shailendra

01 FACTS OF THE CASE

Revenue counsel sought time to produce the respondent's ITAT appeal memorandum and annexures in the appeal concerning late Smt. Usha Choudhary.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench issued a further listing direction without deciding the tax issue.

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03 JUDICIAL DECISION

List as fresh on 8 April 2025.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained pending at this stage.

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05 EXPERT COMMENTS

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

The Tribunal appeal papers were still needed — Revenue counsel sought time to produce the respondent's ITAT appeal memorandum and annexures. The Court fixed a fresh listing on 8 April 2025. This identifies a gap in the record available for the next hearing without deciding what those documents would establish.

No deceased-assessee proposition can be drawn — The respondent is described as late Smt. Usha Choudhary, but the order does not discuss death, substitution or notice validity. It supplies no merits or maintainability ruling. The duplicate source copies bearing this same docket, date and text represent one order, while the underlying Tribunal papers remain separate evidence.

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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