

Arvind Kumar Jain v. Income Tax Officer Dcit/Acit 3 Lucknow-New And 5 Others

Writ Tax No. 271 Of 2025

2025:AHC-LKO:21001-DB | 2025-04-11

The writ petition was dismissed as withdrawn with liberty to file afresh.

Division Bench | Rajan Roy | Om Prakash Shukla

01 FACTS OF THE CASE

Arvind Kumar Jain's counsel stated that he did not wish to press the writ and requested withdrawal with liberty to file afresh.

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

02 DISCUSSION BY THE HON'BLE COURT

The Bench accepted the requested procedural disposal.

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03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with liberty to file afresh.

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04 OUTCOME / IN WHOSE FAVOUR

The present writ ended, with express refiling liberty.

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05 EXPERT COMMENTS

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

Express refiling liberty accompanied non-pursuit — Arvind Kumar Jain's counsel did not wish to press Writ Tax 271/2025 and requested withdrawal with liberty to file afresh. The Court granted both parts. The existing writ ended while the stated opportunity was preserved.

Liberty does not decide the fresh petition — The source gives no reason for withdrawal, tax amount or assessment year. It neither waives filing conditions nor grants substantive relief, condonation or interim protection. A later case history should disclose the withdrawal and liberty without presenting them as an advance merits determination.

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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