M/s Rhizome Engineers Pvt. Ltd., Auriya v. Commissioner of Income Tax-I, Agra

INCOME TAX APPEAL No. 802 of 2012

2025:AHC:143074-DB | 2025-08-20

The appeal was dismissed for want of prosecution.

Allahabad High Court | Division Bench | Manoj Kumar Gupta | Ram Manohar Narayan Mishra

Assessment years:

01 FACTS OF THE CASE

The appeal was listed among the oldest pending cases for priority hearing.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

No one appeared to press the appeal.

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03 JUDICIAL DECISION

The appeal was dismissed for want of prosecution.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended without a ruling on the tax issue.

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05 EXPERT COMMENTS

The procedural trigger should not become a tax ratio — Rhizome Engineers' appeal 802/2012 was dismissed when nobody appeared to press it at priority hearing. The order contains no examination of the underlying tax dispute. Recording the absence and dismissal accurately is more useful than attributing a decision on deductions or additions that the source never identifies.

Retain this docket independently — The same bench used similar language in other old appeals, including RHL Profiles on the same date, but the parties, appeal number and neutral citation differ. Similar default wording does not make the cases duplicates. Neither this source nor its similarity to another order proves later restoration or continued finality.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified.

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

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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