M/s RHL Profiles Ltd. v. Commissioner of Income Tax, Kanpur and another

INCOME TAX APPEAL No. 459 of 2010

2025:AHC:143072-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 appeal ended procedurally, without adjudication of tax merits.

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05 EXPERT COMMENTS

Non-prosecution is the entire decisional basis — RHL Profiles' appeal 459/2010 was placed on the priority list of oldest pending cases, but nobody appeared to press it. Those circumstances explain the dismissal; they do not reveal the disputed addition, assessment year or any substantial question of law. The priority-list label is a case-management fact, not an adverse merits finding.

Separate the dismissal from subsequent remedies — The source establishes closure on 20 August 2025 and nothing about a later restoration application or its success. A researcher should retrieve the subsequent docket before treating this procedural dismissal as the present status. It cannot be cited as the High Court's reasoned approval of an assessment or Tribunal proposition.

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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