# Manoj Kumar Sharma v. Puneet Kumar, Commissioner of Income Tax (TDS), Lucknow and another

CONTEMPT APPLICATION (CIVIL) No. 2866 of 2025

Supplied court order; reported citation not indexed | 2025-09-09

**Notice was issued to respondent 2; steps were required within seven days. Listing was directed in the week commencing 3 November 2025, as fresh, with an office service report.**

Allahabad High Court | Single Judge | Manish Kumar

Assessment years:

## 01 FACTS OF THE CASE

The application alleged wilful disobedience of the 16 January 2025 order in Writ Tax 375/2024.

Source: PDF p.1, complete supplied order

## 02 DISCUSSION BY THE HON'BLE COURT

The Court required respondent 2 to explain why contempt proceedings should not be initiated.

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## 03 JUDICIAL DECISION

Notice was issued to respondent 2; steps were required within seven days. Listing was directed in the week commencing 3 November 2025, as fresh, with an office service report.

Source: PDF p.1, complete supplied order

## 04 OUTCOME / IN WHOSE FAVOUR

This was a notice-stage order, not a finding of contempt.

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## 05 EXPERT COMMENTS

A notice to explain is not a contempt finding — The Court calls on respondent 2 to explain why contempt proceedings should not be initiated for alleged wilful disobedience of the 16 January 2025 order in Writ Tax 375/2024. The allegation remains an allegation at this stage. The notice is not a finding that either named respondent disobeyed the writ order, nor an award of the underlying tax relief.

The next procedural steps define this order's scope — The applicant was to take steps within seven days and the office was to report service by the next listing, in the week commencing 3 November 2025. These are service and listing directions, not deadlines for granting a refund or complying with an unquoted substantive command. The underlying writ order and subsequent contempt orders are needed for those questions.

Source: Related later order in the same contempt proceeding (separate source)

## 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. The supplied 9 September 2025 notice and 10 February 2026 dismissal in this contempt docket were read together. Other subsequent treatment is not 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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