Deputy Commissioner of Income Tax (Exemption), Lucknow v. M/s Moradabad Development Authority

INCOME TAX APPEAL DEFECTIVE No. 1 of 2025

Supplied court order; reported citation not indexed | 2025-09-10

Notice was ordered both ways; steps were due within one week and an affidavit of service within two weeks. Listing was fixed for 8 October 2025.

260A

Allahabad High Court | Division Bench | Sangeeta Chandra | Brij Raj Singh

Assessment years:

01 FACTS OF THE CASE

The Section 260A appeal challenged the Tribunal's 31 January 2025 order in ITA 199/Lkw/2019. The office reported a twelve-day filing delay.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court issued notice without deciding delay or merits.

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03 JUDICIAL DECISION

Notice was ordered both ways; steps were due within one week and an affidavit of service within two weeks. Listing was fixed for 8 October 2025.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained at notice stage.

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05 EXPERT COMMENTS

Notice does not decide the reported delay — The office reported a twelve-day delay in Revenue's section 260A appeal from the Tribunal's 31 January 2025 order in ITA199/Lkw/2019. The Court directed notice to Moradabad Development Authority. It did not expressly condone the delay, formulate a substantial question of law or adjudicate the appeal; none of those later procedural steps should be inferred from notice alone.

Service directions are the operative result — Steps were required within one week and an affidavit of service within two weeks, with listing on 8 October 2025. Those directions explain what was to happen next, without proving service or later admission. The exemption designation of the appellant does not identify an exemption issue decided here or justify inventing an assessment year.

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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