Karan Singh Tyagi v. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, New Delhi

INCOME TAX APPEAL DEFECTIVE No. 32 of 2025

Supplied court order; reported citation not indexed | 2025-09-25

The appeal was dismissed as withdrawn with liberty to file a fresh appeal for the same cause of action with better particulars.

Allahabad High Court | Division Bench | Shekhar B. Saraf | Praveen Kumar Giri

Assessment years:

01 FACTS OF THE CASE

The appellant requested withdrawal with liberty to file a fresh appeal.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the request after hearing both sides.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn with liberty to file a fresh appeal for the same cause of action with better particulars.

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04 OUTCOME / IN WHOSE FAVOUR

The current appeal ended while the stated refiling liberty remained.

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05 EXPERT COMMENTS

Liberty is confined to the same cause with better particulars — Karan Singh Tyagi asked to withdraw defective appeal 32/2025. The Court expressly allowed a fresh appeal for the same cause of action with better particulars. This is a recorded procedural opportunity; it is not a merits determination or permission to advance an unrelated cause.

The fresh appeal remains a separate step — Nothing in this order shows that a replacement appeal was filed or admitted, or expressly dispenses with limitation and other maintainability requirements. The researcher should preserve the grant of liberty without turning it into a prediction that a later appeal must succeed. The source does not identify the deficiencies or the underlying 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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