Dinesh Kumar Verma v. Union of India through Mohit Kumar Nigam, Deputy Commissioner of Income Tax Officer

APPLICATION U/S 482 No. 2378 of 2022

2025:AHC-LKO:61791 | 2025-10-07

The application was dismissed for want of prosecution.

Allahabad High Court | Single Judge | Brij Raj Singh

Assessment years:

01 FACTS OF THE CASE

The Section 482 application was called in the revised list without appearance for the applicant.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The State's Additional Government Advocate was present; the Court disposed of the application for non-prosecution.

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03 JUDICIAL DECISION

The application was dismissed for want of prosecution.

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04 OUTCOME / IN WHOSE FAVOUR

The underlying allegations were not determined.

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05 EXPERT COMMENTS

The application ended for absence, not an adjudicated offence — Dinesh Kumar Verma's section 482 application 2378/2022 was called in the revised list and dismissed when no applicant's counsel appeared. The presence of the State's AGA does not convert that default dismissal into a finding about the allegations or a conviction. The source does not identify any Income-tax Act offence or assessment year.

Docket identity controls over the repeated citation — The PDF prints neutral citation 2025:AHC-LKO:61791, also printed on Rekha Devi's distinct application 2294/2022. The separate parties and application numbers justify preserving both originals. Section 482 is the proceeding label here; it must not be indexed as an Income-tax Act provision merely because the opposite party's description includes a tax officer.

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. Distinct Section 482 applications print the same neutral citation 2025:AHC-LKO:61791. Both dockets and source files are retained.

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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