Rekha Devi v. Union of India through Mohit Kumar Nigam, Deputy Commissioner of Income Tax / Initiating Officer

APPLICATION U/S 482 No. 2294 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 applicants.

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.

Source: PDF p.1, complete supplied order

03 JUDICIAL DECISION

The application was dismissed for want of prosecution.

Source: PDF p.1, complete supplied order

04 OUTCOME / IN WHOSE FAVOUR

The underlying allegations were not determined.

Source: PDF p.1, complete supplied order

05 EXPERT COMMENTS

Dismissal for default does not determine the initiating action — Rekha Devi's application 2294/2022 was dismissed after non-appearance in the revised list. Although the caption describes a Deputy Commissioner of Income Tax / Initiating Officer, the short order does not identify the enactment, alleged offence or subject of the initiating action. No tax or benami merits conclusion can safely be reconstructed from the title.

Preserve the separate record and the citation anomaly — This application and Dinesh Kumar Verma's 2378/2022 print the same neutral citation but have different parties and dockets. Retaining both with that disclosure avoids losing a distinct case through citation-based deduplication. The source does not decide restoration, and no subsequent procedural outcome is represented here.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.