Assistant Commissioner of Income Tax (Exemption) v. Allahabad Development Authority

INCOME TAX APPEAL DEFECTIVE No. 10 of 2025

Supplied court order; reported citation not indexed | 2025-10-16

Notice was directed to respondent 2; steps were due within a week, with personal dasti service in addition to normal service. The office was to provide dasti. Listing was fixed for 28 November 2025.

Allahabad High Court | Division Bench | Shekhar B. Saraf | Prashant Kumar

Assessment years:

01 FACTS OF THE CASE

The defective appeal came before the Bench for service directions.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The operative directions refer to respondent 2, though the caption names the Authority alone.

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03 JUDICIAL DECISION

Notice was directed to respondent 2; steps were due within a week, with personal dasti service in addition to normal service. The office was to provide dasti. Listing was fixed for 28 November 2025.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained at service stage.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Service directions do not cure the defective appeal — The Court ordered notice and one-week steps, with personal dasti service additional to normal service. Nothing in the order condones delay, removes a filing defect or admits a stated question of law. The defective appeal's procedural status must therefore remain distinct from any later admission.

Respondent numbering requires care — The operative paragraphs specify respondent No.2 while the caption names the Authority alone. For compliance, the underlying cause title and process documents are necessary to identify the intended recipient; the discrepancy is not a basis to invent a second party. The order also supplies no exemption issue or assessment year.

Source: PDF p.1

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.

All 1 original pages independently read and visually inspected; five panels audited.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified. Respondent No.2 in the operative text is preserved although the caption names one respondent; no missing party inferred.

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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