Ajay Kumar v. Principal Commissioner of Income Tax (Central)

INCOME TAX APPEAL No. 94 of 2025

Supplied court order; reported citation not indexed | 2025-11-03

The appeal was directed to be listed after six months.

Allahabad High Court | Division Bench | Saumitra Dayal Singh | Indrajeet Shukla

Assessment years:

01 FACTS OF THE CASE

Counsel reported a miscellaneous application pending in relation to the Tribunal order and sought deferred hearing.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court accommodated that request.

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03 JUDICIAL DECISION

The appeal was directed to be listed after six months.

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04 OUTCOME / IN WHOSE FAVOUR

Hearing was deferred; the appeal was not disposed of.

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05 EXPERT COMMENTS

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

Deferral accommodates a pending application — The six-month listing direction follows counsel's statement that a miscellaneous application concerning the Tribunal order was pending. It regulates the hearing timetable without deciding that application or dismissing the High Court appeal. The source does not identify the application's provision or grounds.

An adjournment does not supply interim relief — No stay of the Tribunal order or recovery direction accompanies the postponement. The practical task is to track the miscellaneous application and subsequent listing separately; the expiry of six months does not itself establish that either proceeding was decided.

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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.

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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