Principal Commissioner of Income Tax-1 and another v. Jag Mohan

INCOME TAX APPEAL No. 107 of 2025

Supplied court order; reported citation not indexed | 2025-11-12

Notice was issued, preparation of a paper book directed, and hearing was to follow in due course.

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

Assessment years:

01 FACTS OF THE CASE

The Revenue appeal came up for admission.

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02 DISCUSSION BY THE HON'BLE COURT

The Court admitted questions 1 and 3 from the memorandum; admission was subject to objection on maintainability because of revenue effect.

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03 JUDICIAL DECISION

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04 OUTCOME / IN WHOSE FAVOUR

The appeal was admitted without answering the questions.

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05 EXPERT COMMENTS

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

Admission preserved the revenue-effect objection — The qualification is integral: admission on memorandum questions 1 and 3 was subject to objection concerning maintainability on account of revenue effect. A respondent could still raise that reserved objection. The order neither quantifies the effect nor determines an applicable monetary threshold.

Question numbers are not their substantive text — The memorandum is needed to identify the admitted issues, because the order reproduces only their numbers. Notice, paper-book preparation and future hearing move the appeal forward; they do not establish that Revenue's contentions are correct or that every proposed question was admitted.

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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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