Principal Commissioner of Income Tax-1 and another v. Kailbish Natural Resources Pvt. Ltd.

INCOME TAX APPEAL No. 108 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.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court admitted questions 1 and 3 from the memorandum.

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03 JUDICIAL DECISION

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

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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.

The admitted scope is identified by reference — Only memorandum questions 1 and 3 were admitted. The order does not reproduce them, so the case cannot accurately be assigned an underlying tax proposition from this page alone. The paper book should be read with the memorandum to establish what the Court agreed to hear.

Preserve this order's own terms — The Court issued notice and called for a paper book before hearing in due course. It did not decide the questions or grant interim relief. This order contains no express revenue-effect reservation; such a qualification from a similar same-day order should not be inserted into this distinct appeal.

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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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