Kamlendra Kumar Sharma v. Income Tax Officer

WRIT TAX No. 6453 of 2025

Supplied court order; reported citation not indexed | 2025-11-19

Connect and list with Writ Tax 838/2024; pleadings could be exchanged. Until further orders, no coercive measures were to be adopted pursuant to the impugned order. Amit Mahajan's name was to be shown for respondents.

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

Assessment years:

01 FACTS OF THE CASE

Parties stated that the matter was engaging the Court in Writ Tax 838/2024.

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02 DISCUSSION BY THE HON'BLE COURT

The Court ordered connected listing, exchange of pleadings and temporary protection.

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03 JUDICIAL DECISION

Connect and list with Writ Tax 838/2024; pleadings could be exchanged. Until further orders, no coercive measures were to be adopted pursuant to the impugned order. Amit Mahajan’s name was to be shown for respondents.

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04 OUTCOME / IN WHOSE FAVOUR

The writ remained pending with protection against coercive measures.

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05 EXPERT COMMENTS

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

Protection attaches to coercive measures under the impugned order — The operative restraint is against coercive measures pursuant to that order, until further orders. It does not quash the order or expressly suspend every assessment step. Its subject and duration should be quoted accurately before treating a particular departmental action as restrained.

Connected listing does not import a final ratio — Parties identified Writ Tax 838/2024 as the related matter, and the Court directed joint listing while pleadings could be exchanged. That procedural connection does not establish the unseen lead case's facts or legal holding. The supplied page gives no statutory ground for the underlying challenge.

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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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