M/s U.P. Awas Evam Vikas Parishad, Lucknow v. Income Tax Officer-2(3), Range-2, Lucknow

INCOME TAX APPEAL No. 14 of 2025

Supplied court order; reported citation not indexed | 2025-11-24

The respondent could reply within four weeks. Listing was fixed for 6 January 2026. The impugned Tribunal judgment and order were to remain in abeyance until the next listing.

260A | 11 | 11(2)(b) | 12AA | 143(3) | 246A

Allahabad High Court | Division Bench | Sangeeta Chandra | Amitabh Kumar Rai

Assessment years: 2007-08

01 FACTS OF THE CASE

The Section 260A appeal concerned AY 2007-08 and the Tribunal's 28 February 2025 order in ITA 534/LKW/2014. The source recounts Section 11 exemption proceedings, earlier appellate directions and a Tribunal remand.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Counsel objected to observations in the remand and supplied a Government notification and prior High Court judgment. Considering the submissions and framed substantial questions, the Bench admitted the appeal without resolving exemption or remand issues.

Source: PDF pp.2–3

03 JUDICIAL DECISION

The respondent could reply within four weeks. Listing was fixed for 6 January 2026. The impugned Tribunal judgment and order were to remain in abeyance until the next listing.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

Admission and temporary abeyance were granted, without final determination of exemption.

Source: PDF p.3

05 EXPERT COMMENTS

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

A challenge to remand observations was entertained, not finally resolved — Counsel explained that particular observations in paragraph 29 at internal page 72 of the Tribunal order prompted the appeal despite its remand form. Admission shows that this challenge was taken up; it does not establish a general rule that every remand is appealable or that the identified observations are legally wrong.

The historical exemption narrative remains contested — The source recounts registration, section 11 claims, earlier appellate directions and the appellant's reliance on a notification and a 2013 judgment. These provide context for the appeal. The admission order does not finally hold that registration alone secures the claimed exemption or resolve the accumulation-purpose issue described in the appellate history.

Abeyance has an express temporal limit — The Tribunal judgment and order were held in abeyance only until the next listing, fixed for 6 January 2026, with four weeks for the respondent's reply. This is interim protection, not annulment of the remand. Its continuation after that listing requires the later record; this source alone cannot establish present enforceability.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 3-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 3 original pages independently read and visually inspected; five panels audited.

Open cited source rendition

All 3 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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