Principal Commissioner of Income Tax-1, Lucknow v. Sandeep Mittal

INCOME TAX APPEAL No. 17 of 2025

Supplied court order; reported citation not indexed | 2025-11-28

Notice was issued; steps were due within a week and the office was to provide dasti. Listing was fixed for 22 January 2026.

Allahabad High Court | Division Bench | Shekhar B. Saraf | Manjive Shukla

Assessment years:

01 FACTS OF THE CASE

The Revenue appeal came up for service directions.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Bench required normal service as well as personal dasti service.

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03 JUDICIAL DECISION

Notice was issued; steps were due within a week and the office was to provide dasti. Listing was fixed for 22 January 2026.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained pending at notice stage.

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05 EXPERT COMMENTS

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

The one-week service step and later hearing date serve different purposes — The Court required steps within a week while fixing 22 January 2026 for listing. The later listing date did not replace the earlier obligation. Personal dasti service was additional to the ordinary mode, and the office was directed to supply the process.

This record establishes no relationship to other Mittal appeals — Sandeep Mittal is the respondent in Appeal 17/2025. The source does not connect this proceeding with any Rupali Mittal appeal or identify its assessment year or underlying issue. Similar notice wording cannot justify combining distinct parties or assigning another case's tax controversy.

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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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