Principal Commissioner of Income Tax and another v. Cooperative Cane Development Society Ltd.

INCOME TAX APPEAL No. 126 of 2025

Supplied court order; reported citation not indexed | 2025-12-03

Paper books were to be prepared within eight weeks, with hearing in due course.

Allahabad High Court | Division Bench | Saumitra Dayal Singh | Swarupama Chaturvedi

Assessment years:

01 FACTS OF THE CASE

Reliance was placed on Totgars' Co-operative Sale Society Ltd. v. Income Tax Officer, (2010) 322 ITR 283. The respondent was represented.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the matter required examination and admitted memorandum questions 1, 3 and 4.

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03 JUDICIAL DECISION

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04 OUTCOME / IN WHOSE FAVOUR

The appeal was admitted without determination of the questions.

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05 EXPERT COMMENTS

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

Reliance on Totgars was an admission-stage submission — The Court recorded reliance on the named Supreme Court decision and said the matter required consideration. It did not hold that every aspect of that decision governs this society or decide entitlement to a particular deduction. The order itself does not reproduce the underlying transaction or statutory question.

The memorandum defines the issues to be heard — Questions 1, 3 and 4 were admitted by number, the respondent was represented and paper books were required within eight weeks. Those materials are necessary to identify the actual controversy. Neither the case name nor the cited authority permits reconstruction of the omitted questions or a claim that Revenue already succeeded.

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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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