Principal Commissioner of Income Tax-1 v. M/s Shivam Dairy Farm

INCOME TAX APPEAL No. 123 of 2025

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

The appeal was admitted; notice was issued, steps were due within one week, paper books within eight weeks, and hearing in due course.

263 | 2(29)

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

Assessment years:

01 FACTS OF THE CASE

The appeal concerned the validity of a Section 263 order involving a deceased proprietor's legal representative.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

Two admitted questions addressed the inclusive definitions in Section 2(29) of the Act and Section 2(11) CPC, and whether responding to notices and queries constituted intermeddling with the estate. These were issues for decision.

Source: PDF p.1, complete supplied order

03 JUDICIAL DECISION

The appeal was admitted; notice was issued, steps were due within one week, paper books within eight weeks, and hearing in due course.

Source: PDF p.1, complete supplied order

04 OUTCOME / IN WHOSE FAVOUR

The legal-representative issues were admitted, not answered.

Source: PDF p.1, complete supplied order

05 EXPERT COMMENTS

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

The admitted questions are not findings against the legal heir — The questions ask whether the inclusive legal-representative definitions and alleged responses to notices undermine invalidation of the section 263 order. They do not decide that this person intermeddled with the estate or was validly brought on record. Those propositions remain matters for hearing.

Separate status, conduct and validity in preparing the record — The two questions link identification of the deceased proprietor's representative with the heir's alleged dealings with notices and assets. A useful paper book would distinguish evidence of that conduct from the legal consequences claimed for revision. The order sets one week for notice steps and eight weeks for paper books; it supplies no merits answer.

Source: PDF p.1

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.