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

INCOME TAX APPEAL No. 15 of 2025

Supplied court order; reported citation not indexed | 2025-12-05

List with Appeal 14/2025 on 6 January 2026; counter affidavit or objections were due within four weeks. The impugned Tribunal judgment and order were to remain in abeyance until the next listing.

260A

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

Assessment years: 2008-09

01 FACTS OF THE CASE

The Section 260A appeal challenged the Tribunal's 28 February 2025 order in ITA 535/LKW/2014 for AY 2008-09. Parties agreed that similar Appeal 14/2025 was pending.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Bench considered the supplied 24 November 2025 admission order in that separate appeal and admitted this appeal.

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03 JUDICIAL DECISION

List with Appeal 14/2025 on 6 January 2026; counter affidavit or objections were due within four weeks. The impugned Tribunal judgment and order were to remain in abeyance until the next listing.

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04 OUTCOME / IN WHOSE FAVOUR

Admission and temporary abeyance were granted without a merits ruling.

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05 EXPERT COMMENTS

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

The companion appeal explains coordinated hearing, not a common final result — This appeal concerns AY 2008-09 and Tribunal ITA 535/LKW/2014. The Court relied on the existence of the separate admission order in Appeal 14/2025 and fixed joint listing. The two years and Tribunal dockets remain distinct even though the impugned judgment date is common.

Interim abeyance is not exemption relief — The challenged Tribunal judgment and order were kept in abeyance until the next listing on 6 January 2026, with four weeks for counter affidavit or objections. No final exemption, computation or remand issue was resolved. Any assertion that the protection continued later requires a subsequent order, not inference from this admission.

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.

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