CL Hospitality Worldwide Pvt. Ltd. through Managing Director Mahesh Kumar Sharma v. Assistant Commissioner of Income Tax, Range-1, Lucknow

INCOME TAX APPEAL DEFECTIVE No. 11 of 2025

Supplied court order; reported citation not indexed | 2025-12-11

Notice was directed to the respondent, steps were due within a week, and listing fixed for 29 January 2026.

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

Assessment years:

01 FACTS OF THE CASE

I.A. 1/2025 in the defective appeal came before the Bench.

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02 DISCUSSION BY THE HON'BLE COURT

Notice was issued without deciding the application or appeal.

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03 JUDICIAL DECISION

Notice was directed to the respondent, steps were due within a week, and listing fixed for 29 January 2026.

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04 OUTCOME / IN WHOSE FAVOUR

The matter remained at notice stage.

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05 EXPERT COMMENTS

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

The immediate subject was an interlocutory application — The heading identifies I.A. 1/2025 in defective Appeal 11/2025. The Court ordered notice rather than disposing of that application. Its nature is not described, so the defective caption cannot be converted into a finding that delay was condoned or another filing defect cured.

Service is the concrete next step — Steps were required within one week, with listing on 29 January 2026. The application, notice and service record are needed to understand what response was sought and whether the matter was ready on that date. The listing direction alone proves neither successful service nor a later hearing.

Limits of the order — No substantial question, assessment year or substantive tax ground is stated. Notice is not express admission of the appeal on merits, interim protection or acceptance of the company's position. Those consequences require their own order, keeping the application distinct from the underlying appeal.

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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.

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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