Principal Commissioner of Income Tax-1 v. Sandeep Mittal

INCOME TAX APPEAL No. 18 of 2025

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

Notice was issued, 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

A separate Revenue appeal against Sandeep Mittal came up for notice.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court directed service without examining tax merits.

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03 JUDICIAL DECISION

Notice was issued, steps were due within a week, and listing fixed for 29 January 2026.

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04 OUTCOME / IN WHOSE FAVOUR

Appeal 18/2025 remained pending.

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05 EXPERT COMMENTS

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

Notice did not answer the Revenue grounds — Appeal 18/2025 was placed on a service timetable: steps within one week and listing on 29 January 2026. The short order identifies no substantial question or assessment controversy. It therefore supplies evidence of a procedural stage, not a ruling against Sandeep Mittal on the tax dispute.

Keep the docket specific — The numbered appeal and dated order should accompany any later case-status account. Similar parties or wording in another appeal do not establish that the proceedings concern the same assessment or Tribunal decision. The appealed order and memorandum are needed to identify those matters.

Practical boundary — The notice and proof of service are the immediate implementation documents. This order does not expressly admit a formulated substantial question, grant a stay, restore an addition or specify an assessment year. Later proceedings must establish any such development; the scheduled date itself is not evidence of the eventual outcome.

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.

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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