Deputy Commissioner of Income Tax (Exemption) v. M/s Ayodhya Development Authority

INCOME TAX APPEAL DEFECTIVE No. 12 of 2025

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

Notice was issued, steps were due within a week, and the office was to provide dasti. Listing was fixed for 16 January 2026.

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

Assessment years:

01 FACTS OF THE CASE

The defective appeal came up for notice and service directions.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench ordered personal dasti service in addition to normal service.

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03 JUDICIAL DECISION

Notice was issued, steps were due within a week, and the office was to provide dasti. Listing was fixed for 16 January 2026.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained at notice stage.

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05 EXPERT COMMENTS

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

Dasti supplements ordinary service — The Bench directed normal service and personal dasti service, with the office supplying dasti. The practical consequence is an additional route to place the notice before the respondent, not a decision on the defective appeal. Steps were required within a week ahead of the 16 January 2026 listing.

Do not borrow the neighbouring appeal's defect — This is defective Appeal 12/2025. The order does not state the defect, quantify delay or decide condonation. Details from another Ayodhya Development Authority appeal cannot fill those gaps merely because the respondent and service date resemble this record.

Evidence needed for the next stage — The issued notice, service material and subsequent order establish what happened after these directions. The departmental designation "Exemption" is not an exemption holding, and the authority's caption does not supply a statutory registration issue. No tax entitlement, stay or merits admission is adjudicated here.

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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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