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

INCOME TAX APPEAL DEFECTIVE No. 13 of 2025

Supplied court order; reported citation not indexed | 2025-12-18

Notice was issued; the appellant was to take steps both ways and file a service affidavit by the next listing, 16 January 2026.

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

Assessment years:

01 FACTS OF THE CASE

C.M. Application 2/2025 sought condonation of delay. The Stamp Reporting Section reported 100 days' delay in filing the appeal.

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02 DISCUSSION BY THE HON'BLE COURT

The Court directed notice without granting condonation.

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03 JUDICIAL DECISION

Notice was issued; the appellant was to take steps both ways and file a service affidavit by the next listing, 16 January 2026.

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04 OUTCOME / IN WHOSE FAVOUR

The delay application remained pending on notice.

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05 EXPERT COMMENTS

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

A reported delay remains an unresolved threshold issue — C.M. Application 2/2025 sought condonation, and the Stamp Reporting Section reported 100 days' delay. The Court issued notice after hearing counsel. It neither accepted the explanation for delay nor rejected it; treating notice as condonation would prematurely remove the very issue placed before the respondent.

Service evidence has an express role — The appellant was to take steps both ways and file an affidavit of service by the next listing on 16 January 2026. The application, explanation and service affidavit are therefore central to following the threshold proceeding. The listing date does not prove that the respondent was served or that condonation later occurred.

Preserve this appeal's identity — Defective Appeal 13/2025 is distinct from Appeal 12/2025 against the same authority. The 100-day report belongs to this order and must not migrate to the other docket. No exemption issue or substantive assessment ground is decided by these notice directions.

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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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