Pooja Grover v. Commissioner of Income Tax and another

INCOME TAX APPEAL DEFECTIVE No. 106 of 2025

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

List after three months, showing Amit Mahajan as Revenue counsel.

Allahabad High Court | Division Bench | Saumitra Dayal Singh | Indrajeet Shukla

Assessment years:

01 FACTS OF THE CASE

It was stated that a rectification application was pending.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court deferred listing to await its outcome.

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03 JUDICIAL DECISION

List after three months, showing Amit Mahajan as Revenue counsel.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal remained pending with hearing deferred.

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05 EXPERT COMMENTS

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

The pending rectification explains the adjournment — The Court chose to await the outcome of a stated rectification application and listed the appeal after three months. That sequencing recognises a pending proceeding which may affect the controversy; it does not approve the application or predict that rectification will resolve the appeal.

Identify the actual rectification record — The application, forum, provision invoked and eventual decision are needed before explaining its effect on the appellate grounds. None is specified in this short order. Assigning a particular statutory rectification power or treating a requested correction as already made would add facts not established here.

The three-month period concerns listing — It is not an express deadline imposed on the rectification authority and does not itself suspend recovery or limitation elsewhere. The appeal remains pending. The additional direction to show Amit Mahajan as Revenue counsel concerns representation, not substantive relief to either side.

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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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