Lokesh Keswani v. Commissioner of Income Tax Appeals, New Delhi and two others

MATTERS UNDER ARTICLE 227 No. 65 of 2026

2026:AHC-LKO:3305 | 2026-01-16

The petition was disposed of with a direction to decide the appeal expeditiously, preferably within six weeks after the order copy was placed before the authority. If an interim-relief application was filed, it was to be decided within two weeks from its hearing.

Allahabad High Court | Single Judge | Jaspreet Singh

Assessment years:

01 FACTS OF THE CASE

The petitioner sought disposal of an appeal filed on 27 April 2022. Respondents referred to responses dated 14 September 2024 and 26 December 2025 and said the matter would be decided.

Source: PDF p.1, paragraphs 2–3

02 DISCUSSION BY THE HON'BLE COURT

The Court found no gain in retaining the petition, left the merits to the authority, and addressed counsel's assertion of recovery pressure.

Source: PDF pp.1–2, paragraphs 4–6

03 JUDICIAL DECISION

The petition was disposed of with a direction to decide the appeal expeditiously, preferably within six weeks after the order copy was placed before the authority. If an interim-relief application was filed, it was to be decided within two weeks from its hearing.

Source: PDF pp.1–2, paragraphs 5–6

04 OUTCOME / IN WHOSE FAVOUR

Directions for consideration were granted; neither substantive tax relief nor a stay was ordered.

Source: PDF pp.1–2

05 EXPERT COMMENTS

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

Expedition and recovery protection were separate requests — The Court directed consideration of the appeal pending since 27 April 2022, while expressly leaving merits open. Its six-week period is qualified by "preferably" and starts when the order copy is placed before the authority. It cannot be reported as an unconditional deadline running from the judgment date.

The interim application has a different trigger — On the recovery concern, the petitioner received liberty to apply for interim relief. If filed, that application was to be decided within two weeks from its hearing. Neither filing alone nor this Article 227 order grants a recovery stay. Recording the hearing date is necessary to assess compliance with that separate direction.

Practical implementation — Retain proof of delivery of the order, the appeal's pending status and any interim application and hearing record. The responses dated 14 September 2024 and 26 December 2025 explain the administrative history, not the correctness of the tax demand. A later appellate or interim order is required before claiming substantive success or protection.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-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 2 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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