Manoj Kumar Sharma v. Puneet Kumar, Commissioner of Income Tax (TDS), Lucknow and another

CONTEMPT APPLICATION (CIVIL) No. 2866 of 2025

2026:AHC-LKO:10233 | 2026-02-10

The contempt application was dismissed as infructuous with liberty to avail remedies permissible in law. Any notice stood discharged.

Allahabad High Court | Single Judge | Manish Kumar

Assessment years:

01 FACTS OF THE CASE

Contempt was sought for alleged non-compliance with the 16 January 2025 order in Writ Tax 375/2024 concerning incorrect TDS deduction. State counsel produced a 30 October 2025 decision on the representation.

Source: PDF p.1, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

Applicant counsel acknowledged compliance and sought dismissal as infructuous, preserving a remedy if still aggrieved.

Source: PDF p.1, paragraph 3

03 JUDICIAL DECISION

The contempt application was dismissed as infructuous with liberty to avail remedies permissible in law. Any notice stood discharged.

Source: PDF p.2, paragraphs 4–5

04 OUTCOME / IN WHOSE FAVOUR

Contempt proceedings ended on the compliance statement; no contempt finding or TDS refund entitlement was adjudicated.

Source: PDF pp.1–2

05 EXPERT COMMENTS

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

Compliance ended contempt, not the underlying tax controversy — Production of the 30 October 2025 representation order, followed by the applicant's acknowledgement of compliance, removed the basis for pursuing this contempt application. The Court did not decide whether that representation order correctly resolved the alleged incorrect TDS deduction.

The earlier direction explains the limited compliance question — The quoted January 2025 direction contemplated action by the newly impleaded respondent and, if needed, consideration by the Commissioner within jurisdiction. A decision on the representation could satisfy that procedural obligation without granting the applicant every tax benefit claimed. The actual representation order must be read before attributing a refund or correction.

The reserved route remains subject to law — Liberty to pursue remedies permissible in law separates any continuing grievance from contempt enforcement. It is not an automatic finding that a fresh writ is maintainable or timely. Dismissal as infructuous and discharge of any notice establish closure of this enforcement proceeding, without a contempt finding or merits ruling on TDS entitlement.

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. The supplied 9 September 2025 notice and 10 February 2026 dismissal in this contempt docket were read together. Other subsequent treatment is not 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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