Smt. Ranjana v. Principal Chief Commissioner of Income Tax, Lucknow and four others

WRIT TAX No. 252 of 2026

2026:AHC-LKO:12189 | 2026-02-17

The writ was dismissed as not pressed. The office was to return certified copies, if any, retaining photocopies.

260A

Allahabad High Court | Single Judge | Manish Kumar

Assessment years:

01 FACTS OF THE CASE

Respondent counsel raised the alternative remedy of a Section 260A appeal. Petitioner counsel then sought withdrawal with liberty to pursue that remedy.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted withdrawal and preserved remedies permissible in law.

Source: PDF p.1, complete supplied order

03 JUDICIAL DECISION

The writ was dismissed as not pressed. The office was to return certified copies, if any, retaining photocopies.

Source: PDF p.1, complete supplied order

04 OUTCOME / IN WHOSE FAVOUR

The writ ended without deciding tax merits or admitting a future appeal.

Source: PDF p.1, complete supplied order

05 EXPERT COMMENTS

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

Withdrawal followed an alternative-remedy objection — Respondent counsel identified a section 260A appeal, and the petitioner chose not to press the writ. The Court acted on that choice while preserving remedies permissible in law. It did not adjudicate the challenged tax decision or formulate a substantial question for a future appeal.

Returning copies facilitates a next filing — The direction to return certified copies, if any, while retaining photocopies is a concrete procedural aid. It does not establish that the alternative appeal was subsequently filed or excuse its independent requirements. The impugned order, service date and actual filing record remain necessary to assess that next stage.

Liberty is not admission or condonation — No express extension, delay condonation or recovery stay appears in this order. The reference to the appellate remedy should therefore be read with the Court's qualification that remedies must be permissible in law, rather than as unconditional clearance of every threshold question in a later proceeding.

Source: PDF p.1

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.