Lala Badri Prasad Kedar Nath Jewellers through partner Shri Yash alias Raghvendra Kesarwani v. Union of India through Secretary, Ministry of Finance, Income Tax Department and three others

WRIT TAX No. 582 of 2026

2026:AHC-LKO:26381-DB | 2026-04-16

The writ was dismissed as not pressed. If an appeal was filed before the Commissioner (Appeals) within ten days of 16 April 2026, it was to be entertained and considered on merits according to law.

147 | 144 | 144B

Allahabad High Court | Division Bench | Alok Mathur | Amitabh Kumar Rai

Assessment years:

01 FACTS OF THE CASE

The petitioner challenged the 9 March 2026 assessment under Section 147 read with Sections 144 and 144B. Counsel attributed non-participation to a partner's death on 31 August 2025.

Source: PDF p.1, paragraphs 2–3

02 DISCUSSION BY THE HON'BLE COURT

After Revenue pointed to the appeal remedy, counsel sought withdrawal and said limitation had expired on 9 April 2026, about a week earlier. The Court gave a conditional direction for appellate consideration.

Source: PDF p.1, paragraphs 4–6

03 JUDICIAL DECISION

The writ was dismissed as not pressed. If an appeal was filed before the Commissioner (Appeals) within ten days of 16 April 2026, it was to be entertained and considered on merits according to law.

Source: PDF p.2, paragraphs 6–7

04 OUTCOME / IN WHOSE FAVOUR

A time-limited direction for appellate consideration was granted, not cancellation of assessment.

Source: PDF p.2, paragraphs 6–7

05 EXPERT COMMENTS

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

The Court provided a conditional route past the stated delay — Counsel said limitation expired on 9 April 2026 and sought withdrawal to appeal. The operative direction requires an appeal filed within ten days of 16 April to be entertained and considered on merits according to law. This is more specific than bare liberty, but its benefit depends on satisfying the stated filing condition.

The death explanation was not adjudicated as a general rule — The partner's death on 31 August 2025 was offered to explain non-participation before the 9 March 2026 assessment. The Court did not quash that assessment or hold that every such circumstance invalidates an ex parte order. The assessment record and explanation remain matters for the appellate forum.

Preserve proof of the qualifying filing — The appeal acknowledgement is central to showing use of the ten-day direction. Entertaining the appeal on merits is not allowing it: additions and liability remain undecided by this writ disposal. No recovery stay is expressly granted. The note must therefore distinguish access to appellate consideration from cancellation of the assessment or success on its grounds.

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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