Commissioner Of Income Tax v. U V A E N S Samiti Ltd.

SECOND APPEAL FROM ORDER No. - 17 of 1984

SECOND APPEAL FROM ORDER No. - 17 of 1984 (2018-07-05) | 2018-07-05

Dormant appeal dismissed with express liberty to seek recall

High Court of Judicature at Allahabad | See source order | Pradeep Kumar Singh Baghel | Mahboob Ali

Assessment years:

Procedural scope

This note describes the identified order only. It does not turn a procedural direction into a decision on tax merits.

01 FACTS OF THE CASE

Second Appeal from Order 17/1984, brought by the Commissioner against U V A E N S Samiti Ltd., was called on the revised list without anyone appearing. The Court recorded more than 34 years of dormancy and no effort by either side to obtain a hearing.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

After perusing the matter, the Court inferred that the parties had lost interest or that the matter had become infructuous through passage of time. It did not examine a substantive tax question.

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03 JUDICIAL DECISION

The appeal was dismissed, with express liberty to either party to apply for recall if aggrieved or if the cause of action still survived.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal subject to the stated recall liberty. The source identifies no tax provision, assessment year, amount or merits ruling.

Source: PDF p.1

05 EXPERT COMMENTS

Recall liberty qualifies the reported disposal — The order expressly permits an application if a party remains aggrieved or the cause survives. That is permission to seek recall, not evidence that recall was filed or granted. A later procedural history would need the subsequent order; the present record should retain both the dismissal and this express qualification.

Dormancy does not establish the underlying tax merits — The Court drew a procedural inference from age, lack of prosecution and non-appearance. It did not adopt a reasoned position on an assessment, exemption or penalty. The Commissioner's presence in the title is insufficient to reconstruct the underlying issue or portray the respondent as winning a substantive tax principle.

Preserve the exact proceeding type — This is a second appeal from order, not a tax reference or a section 260 A merits appeal identified as such in the source. Keeping its 1984 docket,2018 disposal and abbreviated respondent name avoids merging it with another proceeding or inventing an expanded organisation name.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Allahabad High Court order; verified source copy

Complete 1-page court PDF read for this correction.

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions expressly recorded in the source are indexed. No merits holding or assessment year is inferred from a procedural disposal.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently 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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