Commissioner Of Income Tax v. The Prem Spinning & Weaving Mills Co. Ltd.

SECOND APPEAL FROM ORDER No. - 4 of 1987

SECOND APPEAL FROM ORDER No. - 4 of 1987 (2018-07-05) | 2018-07-05

The dormant appeal was dismissed, with liberty to seek recall if a party was aggrieved or the cause of action survived.

High Court of Judicature at Allahabad | Division Bench | Pradeep Kumar Singh Baghel,J. | Mahboob Ali,J.

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

In Second Appeal from Order4/1987 concerning The Prem Spinning & Weaving Mills Co. Ltd., nobody appeared when the list was revised on 5 July 2018. The Court recorded that the matter had remained dormant for more than31 years and neither party had taken steps for a hearing. The underlying tax issue and assessment year are not stated.

Source: Complete order, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

On perusing the matter, the Court considered that the parties had either lost interest or the proceeding had become infructuous through passage of time. The order gives these alternative procedural explanations; it does not resolve the substantive dispute.

Source: Reasons, PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed, with liberty to the parties to apply for recall if either felt aggrieved or the cause of action still survived. No recall application was decided in this order.

Source: Final two paragraphs, PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal after prolonged inactivity and non-appearance, expressly subject to the stated opportunity to seek recall. No tax-merits holding or automatic restoration resulted.

Source: Complete order, PDF p.1

05 EXPERT COMMENTS

Distinguish alternative reasons from a merits finding — The Court's explanation in the The Prem Spinning & Weaving Mills Co. Ltd. appeal is that interest may have been lost or time may have rendered the matter infructuous. It did not affirm any specified tax addition or adjudicate a statutory question. The archive should therefore retain the procedural label and avoid presenting this as a substantive precedent.

Recall liberty requires a further application — The express liberty extends to either party if aggrieved or if the cause survives. It is permission to seek recall, not a recalled order, automatic revival or a specified limitation ruling. Any subsequent restoration must be supported by the later court record.

Identical wording does not erase separate appeals — This is Second Appeal from Order4/1987 with its own respondent. The parallel 5 July 2018 dismissal in another docket is not an alias merely because its reasons match. Neither the assessment year nor the underlying fiscal controversy can be inferred from this short caption.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Judicature at Allahabad official judgment PDF - AKHB Repository (20180705_UPHC010155591987.pdf)

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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