Income Tax Officer, B Ward, Allahabad & Others v. Yasharth & Others

FIRST APPEAL No. - 47 of 1985

FIRST APPEAL No. - 47 of 1985 (2018-09-10) | 2018-09-10

Old first appeal dismissed for failure to prosecute

High Court of Judicature at Allahabad | See source order | Saral Srivastava

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

First Appeal 47/1985 was brought by the Income Tax Officer, B Ward, Allahabad and others against Yasharth and others. Following elevation of appellants' counsel to the Bench, notice had been issued to engage another advocate. No new vakalatnama was filed.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the office report of 7 September 2018, recording that neither the undelivered cover nor acknowledgement had returned. In the context of the old appeal and failure to appoint replacement counsel, it inferred that the appellants had lost interest.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed for non-prosecution on 10 September 2018.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal against the appellants. The source gives no substantive dispute, assessment year, tax amount or adjudication of liability; it contains no express recall direction.

Source: PDF p.1

05 EXPERT COMMENTS

Replacement representation was the operative procedural issue — The order records notice following the former advocate's elevation and the absence of a fresh vakalatnama. The disposal follows that failure to prosecute. It should not be reported as rejection of an argued tax position, since no merits argument or legal issue is described.

The postal report should not be strengthened beyond its wording — The Court recorded the absence of a returned cover or acknowledgement, not a signed receipt reproduced in the order. Reporting that record faithfully avoids inventing a factual finding about personal service. The operative dismissal remains clear without supplementing the service history.

No substantive relief can be quantified from this order — The case is identified as a first appeal from 1985. Neither its underlying decree nor a tax assessment is set out. The respondent's procedural success does not permit a claim of refund, deletion of an addition or a binding tax-law ratio. Any later restoration would require separate evidence.

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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