Hanuman Prasad And Others v. Union of India through Income Tax Officer Jaunpur

APPLICATION U/S 482 No. - 9897 of 2002

APPLICATION U/S 482 No. - 9897 of 2002 (2019-09-09) | 2019-09-09

Section482 application dismissed as apparently infructuous

High Court of Judicature at Allahabad | See source order | Sudhir Agarwal

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

Hanuman Prasad and others brought Application under section 482 Cr.P.C.9897/2002 against the Union of India through the Income Tax Officer, Jaunpur. On the revised call, nobody appeared to press the application; counsel holding brief for the Union was present.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Given the application's pendency since 2002 and non-appearance, the Court inferred that the cause no longer survived or the matter had otherwise become infructuous. The order does not identify the underlying complaint, alleged offence or requested substantive relief.

Source: PDF p.1

03 JUDICIAL DECISION

The application was dismissed on 9 September 2019 on that basis.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal of the applicants' proceeding. No prosecution was quashed, no acquittal or conviction was recorded, and no tax liability was decided by this order.

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05 EXPERT COMMENTS

Section482 identifies the procedural jurisdiction, not a tax offence — The section in the title belongs to the Code of Criminal Procedure. It must not be indexed as an Income-tax Act provision or used to infer an unstated prosecution section. The Income Tax Officer's role in the title alone does not supply the missing allegations or tax year.

The Court inferred infructuousness from the procedural circumstances — The order links age and non-appearance with an apparently non-surviving cause. It does not investigate the underlying allegations or make a factual exoneration. Reporting it as a successful criminal challenge would reverse the operative dismissal of the application.

Preserve the narrow outcome and the source limits — No party appeared to press the applicants' case, while Union counsel was present. The dismissal is the only established relief; the PDF includes no express recall liberty or directions about trial proceedings. The abbreviated parties and exact docket should be retained without adding a criminal-case number from conjecture.

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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