

Dinesh Jain

WRIT TAX No. - 2021

Allahabad High Court | Source extract brief | 6 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

01 FACTS OF THE CASE

“Present petition has been filed to challenge the re-assessment proceedings initiated against the petitioner for the Assessment Year 2016-17, vide notice dated 06.06.2024. 3. Dehors the other merits, it has been strenuously urged that the said notice was wholly barred by limitation. Strong reliance has been placed on the decision of the Supreme Court in Union of India and Others Vs. Rajeev Bansal (and other appeals), (2024) 469 ITR 46 . The aforesaid decision is the last pronouncement on the issue. Relevant to the submissions advanced here, we may usefully extract the contents of” (source PDF page 1)

02 DISCUSSION BY THE HON'BLE COURT

No separate discussion passage is reproduced in this extract brief. Consult the complete order; do not infer a holding from the filename or the parties' submissions.

03 JUDICIAL DECISION

“Accordingly, the writ petition is allowed. The re-assessment notice dated 06.06.2024 is quashed. (Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.) December 18, 2025 Faraz” (source PDF page 6)

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

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AI DISCLOSURE

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