Allahabad Income Tax Appeal 436 of 2012

INCOME TAX APPEAL No. - 436 of 2012

Allahabad High Court | Source extract brief | 13 source pages

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01 FACTS OF THE CASE

“Present income tax appeal has been filed u/s 260A of Income Tax Act, 1961 (hereinafter referred to as 'the Act, 1961') against the order dated 16.11.2011 passed by Income Tax Appellate Tribunal, Agra Bench, Agra for the A.Y. 2002-03. 3. Present appeal was admitted on 27.03.2012 on the following substantial questions of law: "1. Whether the finding of the Tribunal that the notice under Section 148 of the Income Tax Act had been validly served on the appellant, by holding that the findings recorded in the Assessment Order and in the first appellate order were incorrect only because the envelope containing the unserved notice could not be found in the original records, is …” (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

The disposition is not classified in this brief. Read the final operative paragraphs and any schedules in the complete order.

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)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

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