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WRIT TAX No. - 465 of 2022

Allahabad High Court | Source extract brief | 10 source pages

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01 FACTS OF THE CASE

This brief does not reproduce a factual narrative. Read the complete order for the parties, procedural background and disputed issues.

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 writ petition is disposed off giving liberty to the petitioner to avail statutory remedy of appeal or revision under the Act, 1961 as he may be advised. All pending applications are disposed off. 14. In view of the discussions made above, particularly considering the instructions dated 23.04.2022 issued by the CBDT in exercise of powers conferred under Section 119 of the Act, 1961 and the statement of the respondent No.4 made in para-10 of the personal affidavit filed on 19.05.2022, the following directions in the nature of mandamus are ..." (source PDF page 9)

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

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AI DISCLOSURE

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