2026:AHC-LKO:26381-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 582 of 2026

Lala Badri Prasad Kedar Nath Jewellers Thru.
Partner Shri Yash @ Raghvendra Kesarwani .....Petitioner(s)

Versus

Union Of India Thru. Secy. Ministry Of Finance
Income Tax Deptt. New Delhi And 3 Others .....Respondent(s)

Counsel for Petitioner(s)	:	Shachindra Pratap Singh, Abhishek Srivastava, Neeraj Kumar Rai
Counsel for Respondent(s)	:	A.S.G.I., Kushagra Dikshit

Court No. - 5

HON'BLE ALOK MATHUR, J.
HON'BLE AMITABH KUMAR RAI, J.

1. Heard Shri Neeraj Kumar Rai, learned counsel appearing on behalf of petitioner and Shri Neerav Chitravanshi, learned counsel, who has accepted notice on behalf of the respondents.

2. The present writ petition has been filed challenging the assessment order dated 09.03.2026 passed under Section 147 read with Section 144 and 144B of Income Tax Act, 1961.

3. Learned counsel for the petitioner submits that the impugned order has been passed ex parte, as the petitioner could not participate in the said proceedings due to death of one of its partners on 31.08.2025.

4. At the outset, learned counsel for the respondents submits that the petitioner has an efficacious statutory remedy of filing an appeal against impugned order.

5. In view of the aforesaid, at this stage, learned counsel for the petitioner submits that he may be permitted to withdraw the writ petition with liberty to file an appeal along with an application for condonation of appeal. It is submitted that the limitation for filing the appeal expired on 09.04.2026 and there is delay of about one week.

6. Considering the aforesaid submissions, it is provided that in case the

petitioner files an appeal before the Commissioner of Income Tax (Appeals) within a period of ten days from today, the same shall be entertained and considered on merits, in accordance with law.

7. With the aforesaid liberty and direction, the writ petition is **dismissed as not pressed.**

(Amitabh Kumar Rai,J.) (Alok Mathur,J.)

April 16, 2026
Shubhankar

Digitally signed by :-
SHUBHANKAR THAKUR
High Court of Judicature at Allahabad,
Lucknow Bench