

Greater Noida Industrial Development Authority v. Assistant Commissioner of Income Tax and Two Others

Writ Tax No. 17 of 2018

Supplied court order; no reported citation stated | 2018-01-09

Reassessment order produced and supplied; writ dismissed as withdrawn with liberty to file a fresh petition.

Division Bench | Bharati Sapru | Neeraj Tiwari

Procedural disposal — no tax merits adjudicated

This note records only the stated procedural outcome. No substantive tax ratio, assessment validity finding or later procedural outcome is inferred.

01 FACTS OF THE CASE

The petitioner had brought a tax writ petition. The Standing Counsel produced a reassessment order before the Court and provided it to the petitioner's counsel. The order does not identify the assessment year, demand amount or provision governing reassessment.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

After the reassessment order was produced and supplied, the petitioner's counsel requested leave to withdraw the petition. The Court granted that request; the short order does not examine the legality of reassessment or identify a substantive tax issue.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn. The Court stated that it was open to the petitioner to file a fresh petition.

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04 OUTCOME / IN WHOSE FAVOUR

The existing writ ended by withdrawal, with liberty to file afresh. No reassessment was quashed, no stay was granted and no merits relief was recorded.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Distinguish liberty to initiate fresh proceedings from a decision that the reassessment is invalid or that a later petition must succeed. Preserve the exact docket and order date; other decisions involving the same authority are not automatically the same order.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Original SHA-256 independently reverified; full source text matched the supplied merged-page record. No assessment year or PAN is stated. No later proceedings or current-law clearance is represented.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.