

Manav Jain v. Income Tax Officer and Another

Writ Tax No. 206 of 2018

Supplied court order; no reported citation stated | 2018-03-07

Writ dismissed as not pressed after counsel stated that the relief sought had already been granted.

Division Bench | Bharati Sapru | Neeraj Tiwari

Procedural disposal — no tax merits adjudicated

Only the stated procedural outcome is reported. No current-law clearance, later-treatment clearance or substantive tax ratio is claimed.

01 FACTS OF THE CASE

Shri Suyash Agrawal, counsel for petitioner Manav Jain, stated that the relief sought in the petition had already been granted and that he did not wish to press it. The order does not identify the relief, assessment year, amount or underlying statutory dispute.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded counsel's statement and concluded the proceeding accordingly. It did not independently analyse the tax controversy or reproduce the separate action said to have granted relief.

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03 JUDICIAL DECISION

The writ petition was dismissed as not pressed.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended without a merits ruling. The assertion that relief had already been granted is attributed to counsel; this order does not itself grant or quantify tax relief.

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05 AKHB REVIEW POINT

Do not turn counsel's report of prior relief into a judicial finding about a particular assessment, refund or exemption. The underlying relief and any implementation must be checked against the relevant separate record.

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.