

Mukesh Singh v. Principal Commissioner of Income Tax and 3 Others

Writ Tax No. 152 of 2017

Supplied court order; no reported citation stated | 2018-07-04

Writ dismissed in default; any interim order stood abated.

Division Bench | Bharati Sapru | Ajay Bhanot

Procedural order — limited scope

The note reports the specific directions or procedural disposal, not an adjudication of tax merits. Later proceedings and current law are not cleared.

01 FACTS OF THE CASE

In Mukesh Singh's Writ Tax No.152 of 2017, the revised list was called and nobody appeared to press the matter. The supplied order does not identify an assessment year, disputed tax amount or underlying statutory issue.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the matter on non-appearance, without analysing the underlying tax dispute. The short order provides no merits findings and no decision on any later restoration request.

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03 JUDICIAL DECISION

The matter was dismissed in default. The Court expressly stated that any interim order stood abated.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended procedurally and any interim order ceased under the stated direction. This is not a ruling upholding or setting aside an assessment on its merits.

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05 AKHB REVIEW POINT

Distinguish dismissal in default and abatement of interim relief from a substantive tax ruling. Any restoration, subsequent protection or enforcement position requires the later record.

Source: [PDF p.1](#)

SOURCE & VERIFICATION**Supplied court order — exact source bytes verified**

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

Open cited source rendition

The source respondent heading spells the designation “Principle Commissioner”; the party label normalizes that designation to Principal Commissioner without altering identity.

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.