

Ghaziabad Development Authority through Finance Controller v. Additional Commissioner of Income Tax (TDS), Ghaziabad

Writ Tax No. 880 of 2009

Supplied court order; no reported citation stated | 2018-08-03

Writ petition dismissed as not pressed at petitioner counsel's request; no tax merits adjudicated.

Division Bench | Bharati Sapru | Dinesh Kumar Singh

Not-pressed disposal - no merits ruling

The writ petition was dismissed as not pressed. No TDS merits, refund or fresh-filing liberty was adjudicated.

01 FACTS OF THE CASE

Shri Nikhil Agrawal, counsel for Ghaziabad Development Authority, stated that the petitioner did not want to press the petition. The respondent is the Additional Commissioner of Income Tax (TDS), Ghaziabad. No assessment year, PAN or underlying demand is stated.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the petition on counsel's statement. The supplied one-page order contains no analysis of the tax dispute, TDS liability or validity of the impugned action.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

Writ Tax No. 880 of 2009 was dismissed as not pressed.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner's writ proceeding ended without adjudication of substantive tax merits. No express liberty to file afresh, refund direction or continuing interim protection is recorded.

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05 AKHB REVIEW POINT

Do not infer a TDS liability ruling from the respondent's designation or a special-audit ruling from other cases involving the same authority. This is only the 3 August 2018 not-pressed disposal in Writ Tax 880/2009. Any further remedy or later proceeding requires separate source verification.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Exact original SHA-256 and complete extracted text matched the reviewed source packet. No assessment year, PAN or underlying assessment issue is stated. Later proceedings and current law have not been cleared.

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 2026-10-19. 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.