M/s Mirha Exports Pvt. Ltd. v. Principal Commissioner of Income Tax and Another

Writ Tax No. 46 of 2018

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

Review application against the interlocutory order and the writ petition both dismissed as withdrawn; no tax merits adjudicated.

Division Bench | Bharati Sapru | Neeraj Tiwari

Withdrawal - no tax merits adjudicated

Both the review application and writ petition were dismissed as withdrawn. No fresh-filing liberty or tax-merits ruling is stated.

01 FACTS OF THE CASE

Petitioner counsel stated that the petitioner wished to withdraw both the review application against the interlocutory order dated 27 February 2018 and the writ petition. Shri Praveen Kumar was present for the respondent. The supplied order does not reproduce the interlocutory order or identify the assessment year, PAN or underlying tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the withdrawal statement. It gave no ruling on the underlying tax merits or on the correctness of the interlocutory order. No statutory tax provision was construed in this one-page disposal.

Source: PDF p.1

03 JUDICIAL DECISION

The review application and Writ Tax No. 46 of 2018 were both dismissed as withdrawn.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Both proceedings identified in this order ended on the petitioner’s request. This is not a merits determination in favour of Revenue or a finding that the tax action was lawful. No express liberty to file afresh is recorded.

Source: PDF p.1

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

05 AKHB REVIEW POINT

Record both withdrawals, not merely withdrawal of the review application. Do not infer the contents or continuing effect of the 27 February 2018 interlocutory order without obtaining it and the connected history. No fresh-filing liberty, stay or substantive tax holding should be added. Mirha Exports Writ Tax 46/2018 and M.K. Overseas Writ Tax 48/2018 have distinct petitioners and dockets despite identical disposal wording.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied 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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.