

Bhagwati Prasad Maheshwari v. Commissioner of Income Tax, Meerut and Another

Income Tax Appeal No. 689 of 2007

Supplied court order; no reported citation stated | 2018-08-09

Taxpayer appeal dismissed for non-prosecution after counsel reported no further instructions; no tax merits adjudicated.

Division Bench | Bharati Sapru | Dinesh Kumar Singh

Non-prosecution - no tax merits adjudicated

The taxpayer appeal was dismissed after counsel reported no further instructions. This is not a low-tax-effect dismissal or a substantive Revenue victory.

01 FACTS OF THE CASE

Shri Suyash Agrawal, counsel for Bhagwati Prasad Maheshwari, stated that he had no further instructions to prosecute the matter. Shri Praveen Kumar was present for the Department. The order does not state the assessment year, PAN or substantive assessment issue.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the appeal for non-prosecution on the recorded lack of further instructions. It did not examine the tax merits or invoke a monetary-limit circular.

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03 JUDICIAL DECISION

Income Tax Appeal No. 689 of 2007 was dismissed for non-prosecution.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended procedurally. No substantive tax ruling in favour of Revenue, express restoration liberty or decision on the validity of the assessment is recorded.

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05 AKHB REVIEW POINT

Distinguish this taxpayer non-prosecution dismissal from Revenue low-tax-effect disposals. Do not import the monetary-limit circular or an interim-order-vacation direction from similarly worded cases. Any restoration, later proceeding or remedy requires separate verification; this order does not establish that relief was sought or granted.

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.

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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.