

Commissioner of Income Tax v. M/s Mittal Coal Enterprises

Income Tax Appeal No. 540 of 2009

Supplied court order; no reported citation stated | 2018-08-16

Revenue appeal dismissed as infructuous after counsel reported settlement by the Settlement Officer; no merits determination.

Division Bench | Bharati Sapru | Ajay Bhanot

Procedural disposal - no tax merits adjudicated

Only the specific procedural dismissal is reported. This is not current-law clearance or a substantive tax ratio.

01 FACTS OF THE CASE

Shri Krishna Agarwal, counsel for Revenue, stated that the matter had become infructuous because it stood settled by the Settlement Officer. Shri Suyash Agrawal appeared for Mittal Coal Enterprises. The supplied order does not reproduce the settlement, its date, statutory provision, assessment year or terms.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court disposed of the appeal on the recorded statement that the matter stood settled. It did not examine the underlying tax dispute, adjudicate the validity or terms of a settlement, or identify the statutory identity of the Settlement Officer.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

Income Tax Appeal No. 540 of 2009 was dismissed as infructuous.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended without an adjudication of the tax merits. No quantified relief, refund, immunity, finding of compliance or approval of particular settlement terms is contained in the order.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Obtain the actual settlement and connected records before drawing consequences for liability, immunity or compliance. Preserve the source's expression Settlement Officer; do not silently replace it with Settlement Commission or infer a statutory settlement provision. This is an infructuous disposal, not a low-tax-effect dismissal.

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, byte count 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.