M/s Cityon Infrastructure Pvt. Ltd. v. Principal Commissioner of Income Tax (Central) and Two Others

Writ Tax No. 400 of 2018

Supplied court order; no reported citation stated | 2018-09-11

Taxpayer writ dismissed for non-prosecution after counsel reported no instructions; any interim order discharged.

Division Bench | Bharati Sapru | Surya Prakash Kesarwani

Procedural disposal - no general tax merits ratio

Only this order's actual procedural findings and directions are reported. No current-law clearance or broader substantive tax ruling is inferred.

01 FACTS OF THE CASE

In Writ Tax No. 400 of 2018, Shri Udit Chandra for the petitioner stated that he had no instructions to press the petition and requested dismissal as not pressed. Shri Praveen Kumar was heard for the Department. The order does not identify the underlying assessment issue or terms of any interim protection.

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02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court acted on the petitioner counsel's statement. Although counsel requested dismissal as not pressed, the operative order records dismissal for non-prosecution. It contains no analysis of tax merits.

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03 JUDICIAL DECISION

Writ Tax No. 400 of 2018 was dismissed for non-prosecution. Any interim order, if one existed, was discharged.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's challenge ended procedurally. This does not constitute an adjudication validating the assessment or deciding a substantive tax issue in Revenue's favour. No express fresh-petition liberty or restoration direction is recorded.

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05 AKHB REVIEW POINT

Preserve the distinction between counsel's request not to press and the operative non-prosecution dismissal. Do not infer that interim protection existed from the words if any. Similar wording across different parties and writ numbers does not make these orders duplicates; match this precise party, docket, date and original before reliance.

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SOURCE & VERIFICATION

Supplied 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. Assessment year and PAN are not 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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