Cityon Nano Technology Pvt. Ltd. v. Principal Commissioner of Income Tax and Two Others

Writ Tax No. 372 of 2018

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

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

Division Bench | Bharati Sapru | Surya Prakash Kesarwani

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

In Writ Tax No. 372 of 2018, Shri Udit Chandra, counsel 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 assessment year, PAN, substantive tax 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 expressly records dismissal for non-prosecution. No tax merits were examined.

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03 JUDICIAL DECISION

Writ Tax No. 372 of 2018 was dismissed for non-prosecution. The Court discharged any interim order, if one existed.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner’s challenge ended procedurally, with conditional discharge of interim protection. This is not a substantive Revenue victory or an adjudication validating the assessment. No express liberty to file afresh or restoration direction is recorded.

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05 AKHB REVIEW POINT

Preserve both the request not to press and the actual non-prosecution disposition. Do not assert that an interim order existed merely because the order says if any. Verify later proceedings and the actual interim order separately. Shashwat Agarwal Writ Tax 373/2018 and Cityon Nano Technology Writ Tax 372/2018 are distinct petitioners and dockets despite identical wording.

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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. 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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