

M/s Alliance Builder and Contractors Ltd. v. Commissioner of Income Tax and Another

Income Tax Appeal No. 219 of 2015

Supplied court order; no reported citation stated | 2019-01-23

Taxpayer appeal dismissed as infructuous on appellant counsel's statement.

Division Bench | Bharati Sapru | Piyush Agrawal

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

Shri Suyash Agarwal for Alliance Builder and Contractors Ltd. stated that the appeal had become infructuous. The supplied order gives no underlying tax issue, assessment year, amount or event that rendered the appeal infructuous.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court accepted the appellant counsel's procedural statement and disposed of the appeal without discussing its tax grounds. No settlement, payment, withdrawal application or subsequent assessment event is identified.

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03 JUDICIAL DECISION

Income Tax Appeal No. 219 of 2015 was dismissed as having become infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended without a merits determination. No quantified relief, refund, assessment confirmation or finding of compliance is stated.

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05 AKHB REVIEW POINT

Obtain the connected record before attributing a reason or tax consequence to the infructuous disposal. Do not infer settlement, payment or success on merits. The order does not expressly address costs, interim protection or liberty to initiate fresh proceedings.

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, 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.

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.