

M/s Asian Handicrafts v. Assistant Commissioner of Income Tax, Range-II, Moradabad

Income Tax Appeal No. 72 of 2010

Supplied court order; no reported citation stated | 2019-02-21

Taxpayer appeal dismissed in default after no appearance on the revised list; any interim order vacated.

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

After the list was revised, no one appeared to press Asian Handicrafts' appeal. The supplied order identifies the parties and appeal but not the assessment year, underlying tax issue or terms of any interim protection.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court disposed of the appeal for non-appearance. It recorded no assessment analysis, concession on liability or finding on the grounds of appeal.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

Income Tax Appeal No. 72 of 2010 was dismissed in default. Any interim order, if one existed, stood vacated.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended procedurally, not through an adjudication of tax merits. The conditional vacation does not prove that an interim order existed. No express restoration direction or fresh-proceeding liberty is given.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Distinguish a default dismissal from a reasoned tax determination. Check the actual interim order and later docket before reliance; do not state that restoration was granted or is currently available merely from this order.

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. 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.