New Okhla Industrial Development Authority through R. Bansal v. Deputy Commissioner of Income Tax

Writ Tax No. 600 of 2017

Supplied court order; no reported citation stated | 2019-02-28

NOIDA writ dismissed as infructuous by efflux of time on petitioner 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

In Writ Tax No. 600 of 2017, counsel for New Okhla Industrial Development Authority stated that the petition had become infructuous by efflux of time. The caption identifies the Authority through R. Bansal. The underlying tax issue, assessment year and time-dependent event are not stated.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court accepted counsel's statement and dismissed the petition as infructuous. It did not analyse tax liability, statutory exemption, TDS treatment or any contested legal question.

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03 JUDICIAL DECISION

Writ Tax No. 600 of 2017 was dismissed as having become infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The Authority's petition ended procedurally. The order grants no quantified tax relief, refund or express fresh-petition liberty and contains no substantive ruling in favour of either side.

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05 AKHB REVIEW POINT

Keep Writ Tax 600/2017 and 601/2017 distinct: the same date and wording do not overcome their different dockets, representative captions and source hashes. Neither is a duplicate of the Supreme Court's 2 July 2018 NOIDA decisions. Do not infer that those decisions caused this disposal; the supplied order does not say so. The effect of later proceedings requires independent checking.

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.

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