

Mantora Oil Products Pvt. Ltd. and Another v. Principal Director of Income Tax and Three Others

Writ Tax No. 1336 of 2018

Supplied court order; no reported citation stated | 2019-03-05

Writ dismissed for non-prosecution after petitioners declined to pursue it.

Division Bench | Bharati Sapru | Piyush Agrawal

Procedural disposal — no tax merits adjudication

Only the stated procedural findings and operative directions are reported. No current-law clearance or broader tax merits ratio is inferred.

01 FACTS OF THE CASE

The order records that Mantora Oil Products Pvt. Ltd. and another did not wish to prosecute their writ any further. The underlying challenge to the Principal Director of Income Tax and other respondents is not described.

Source: [PDF p.1 \(complete order\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the petitioners' stated wish not to continue. It did not assess the tax grounds or the validity of any investigation or assessment.

Source: [PDF p.1 \(complete order\)](#)

03 JUDICIAL DECISION

Writ Tax No. 1336 of 2018 was dismissed for non-prosecution.

Source: [PDF p.1 \(complete order\)](#)

04 OUTCOME / IN WHOSE FAVOUR

The petition ended without a substantive tax decision. No fresh-petition liberty, costs award or interim-protection direction is recorded.

Source: [PDF p.1 \(complete order\)](#)

05 AKHB REVIEW POINT

Retain the operative description "non-prosecution"; do not replace it with a merits dismissal or infer a finding validating the Department's action. Later proceedings require separate verification.

Source: [PDF p.1 \(complete order\)](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Exact original SHA-256 and complete text match the source review 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.