

Yamuna Expressway Industrial Development Authority v. Deputy Commissioner of Income Tax (Exemption) Circle

Writ Tax No. 88 of 2019

Supplied court order; no reported citation stated | 2019-03-07

Writ dismissed as infructuous on petitioner counsel's statement.

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

In Writ Tax No. 88 of 2019, counsel for Yamuna Expressway Industrial Development Authority stated that the writ petition had become infructuous. The supplied order does not identify the underlying tax dispute or the event that rendered relief unnecessary.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the procedural statement. It did not examine tax liability, exemption, assessment validity or a statutory question.

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

03 JUDICIAL DECISION

Writ Tax No. 88 of 2019 was dismissed as having become infructuous.

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

04 OUTCOME / IN WHOSE FAVOUR

The Authority's challenge ended procedurally. No quantified tax relief, refund or substantive merits finding in favour of either party is recorded.

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

05 AKHB REVIEW POINT

An infructuous disposal does not identify the legal basis of any underlying relief. Verify the connected assessment and later docket before attributing a substantive tax consequence. No express fresh-petition liberty or costs direction is recorded.

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.