

Mudra Exports v. Deputy Commissioner of Income Tax

Writ Tax No. 626 of 2015

Supplied court order; no reported citation stated | 2019-03-27

Amended petition taken on record; writ dismissed as withdrawn at petitioner's request.

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

An amended petition was filed and taken on record. Mudra Exports' counsel then requested withdrawal; the Department's counsel were present. The underlying tax issue is not identified in this order.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the amendment and withdrawal request without analysing tax liability or the grounds of challenge. Taking an amended petition on record did not result in any adjudication of its contents.

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

03 JUDICIAL DECISION

Writ Tax No. 626 of 2015 was dismissed as withdrawn.

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

04 OUTCOME / IN WHOSE FAVOUR

The petition ended on the taxpayer's request. No merits finding or express liberty to institute fresh proceedings is recorded.

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

05 AKHB REVIEW POINT

Preserve the distinction between receiving an amendment and granting relief on its merits. Do not infer settlement, payment or a right to refile from a bare withdrawal disposal.

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.