

JE Energy Ventures Pvt. Ltd. v. Assistant Commissioner of Income Tax

Income Tax Appeal Defective No. 107 of 2017

Supplied court order; no reported citation stated | 2019-04-03

Defective income-tax appeal dismissed as not pressed.

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

Counsel for JE Energy Ventures Pvt. Ltd. stated that the appellant did not wish to press Income Tax Appeal Defective No. 107 of 2017. The order gives no assessment year, tax grounds or account of the captioned defect.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the appellant's statement. It did not determine the tax grounds or record removal of the defect, condonation of delay or a fresh-appeal entitlement.

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

03 JUDICIAL DECISION

Income Tax Appeal Defective No. 107 of 2017 was dismissed as not pressed.

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

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended procedurally; no substantive ruling on the assessment is stated.

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

05 AKHB REVIEW POINT

Preserve the defective-appeal caption and the actual "not pressed" disposition. Do not infer that the defect was cured, that delay was condoned, or that the underlying tax liability was judicially confirmed.

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.