

Kishori Lal HUF v. Union of India and Others

Writ Tax No. 1040 of 2009

Supplied court order; no reported citation stated | 2019-04-10

Writ dismissed in default for non-appearance; any interim order vacated.

Division Bench | Bharati Sapru | Vivek Varma

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

After the list was revised, no one appeared to press Writ Tax No. 1040 of 2009. The order does not set out the assessment issue, tax amount or terms of any interim protection.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the petition for non-appearance. It gave no reasoning on the underlying tax grounds and recorded no concession on liability.

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

03 JUDICIAL DECISION

Writ Tax No. 1040 of 2009 was dismissed in default. Any interim order, if one existed, stood vacated.

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

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's writ ended procedurally. The conditional reference to an interim order does not prove that interim protection existed, and default dismissal is not a tax merits determination.

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

05 AKHB REVIEW POINT

Check the later docket and the actual interim order before reliance. No restoration order or express liberty to file afresh is given in this source; neither should be invented.

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.