

Lalit Kumar Agrawal v. Commissioner of Income Tax and Two Others

Writ Tax No. 1557 of 2018

Supplied court order; no reported citation stated | 2019-04-23

Writ dismissed as infructuous after counsel stated that the demand had been paid.

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

Lalit Kumar Agrawal's counsel stated that the demand had been paid and the matter had become infructuous by efflux of time. Respondent counsel was present. The amount, assessment year and payment documents are not reproduced.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the writ on counsel's statement. It did not determine the demand's substantive validity, quantify payment or decide a refund claim.

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

03 JUDICIAL DECISION

Writ Tax No. 1557 of 2018 was dismissed as having become infructuous.

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

04 OUTCOME / IN WHOSE FAVOUR

The writ ended procedurally. Payment is recorded as counsel's statement; this note does not independently certify compliance, extinguishment of all liabilities or entitlement to refund.

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

05 AKHB REVIEW POINT

Read the demand, payment record and later proceedings before drawing tax consequences. An infructuous disposal following reported payment is not a merits ruling validating the demand or rejecting every possible further remedy.

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.

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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.