Atul Kumar Agarwal v. Commissioner of Income Tax, Moradabad and Two Others

Writ Tax No. 1558 of 2018

Supplied court order; no reported citation stated | 2019-05-02

Writ dismissed as infructuous after counsel reported relief from the lower authorities.

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

In Writ Tax No. 1558 of 2018, petitioner counsel stated that the relief sought had been granted by the lower authorities and the writ had become infructuous. Department counsel was present. The supplied order does not specify the relief, statutory provision, assessment year or lower-authority order.

Source: PDF p.1 (complete order)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the procedural statement and dismissed the writ as infructuous. It did not independently set out or decide the merits of the relief reportedly granted.

Source: PDF p.1 (complete order)

03 JUDICIAL DECISION

Writ Tax No. 1558 of 2018 was dismissed as having become infructuous.

Source: PDF p.1 (complete order)

04 OUTCOME / IN WHOSE FAVOUR

Counsel reported relief for the petitioner below; the High Court itself granted no quantified tax relief and decided no substantive tax issue. No express further direction on implementation is stated.

Source: PDF p.1 (complete order)

05 AKHB REVIEW POINT

Obtain the lower-authority order before stating what relief was granted or whether it was implemented. Keep the separate Agarwal petitions distinct by party, writ number and source hash; similar wording and a common date do not make them duplicates.

Source: PDF p.1 (complete order)

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SOURCE & VERIFICATION

Supplied 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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