

Shyam Behari Agarwal v. Commissioner of Income Tax

Income Tax Appeal No. 409 of 2007

Supplied court order; no reported citation stated | 2019-07-30

Appeal dismissed as infructuous by efflux of time.

Division Bench | Bharati Sapru | Rohit Ranjan Agarwal

Procedural disposal — limits of the order

The order records a procedural disposal. No broader tax merits ratio, compliance certification or current-law clearance is inferred.

01 FACTS OF THE CASE

The brief order states that the matter had become infructuous by efflux of time. It gives no assessment year, tax issue, amount or intervening event.

Source: [Complete original court order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that procedural circumstance and supplied no reasoning on the underlying tax merits.

Source: [Complete original court order](#)

03 JUDICIAL DECISION

The appeal was dismissed as having become infructuous.

Source: [Complete original court order](#)

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended procedurally without a stated merits adjudication.

Source: [Complete original court order](#)

05 AKHB REVIEW POINT

Do not treat efflux of time as proof of payment, settlement or extinguished liability. Obtain the underlying orders before attributing a substantive consequence.

Source: [Complete original court order](#)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete one-page supplied order read and visually inspected. Individual Drive original SHA-256 independently verified; complete text matches the preserved source-review packet. AY and PAN are not stated. Later treatment and current law are not 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.