M/s Frost International Ltd. v. Assistant Commissioner of Income Tax

Income Tax Appeal No. 50 of 2016

Supplied court order; no reported citation stated | 2019-08-21

Taxpayer appeal dismissed in default after no appearance on revised list; any interim order vacated.

Division Bench | Bharati Sapru | Rohit Ranjan Agarwal

Default dismissal — no tax merits adjudication

Interim protection is vacated only if an interim order existed. No substantive tax finding or restoration order is inferred.

01 FACTS OF THE CASE

No one appeared to press Income Tax Appeal No. 50 of 2016 when the list was revised. The supplied order does not state the assessment year, substantive tax issue, amount or terms of any prior interim order.

Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on non-appearance and did not examine the assessment grounds or determine liability.

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03 JUDICIAL DECISION

Income Tax Appeal No. 50 of 2016 was dismissed in default. Any interim order, if one existed, stood vacated.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer’s appeal ended procedurally. Default dismissal does not supply a tax merits ratio, and the conditional interim-order language does not prove that protection existed.

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05 AKHB REVIEW POINT

Check the later docket for any restoration and obtain the actual interim order before relying on its termination. The supplied source gives no restoration, fresh-appeal liberty or independent finding validating the assessment.

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SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Actual individual Drive original SHA-256 independently verified; complete text compared with the preserved review packet. AY, PAN and a tax-effect computation are not stated. Subsequent 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.

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