M/s Shree Parasnath Alloys Pvt. Ltd. v. Principal Commissioner of Income Tax and Another

Writ Tax No. 1228 of 2019

Supplied court order; no reported citation stated | 2019-11-07

Tax writ dismissed as withdrawn with express liberty to file a fresh petition.

Division Bench | Bharati Sapru | Dr. Yogendra Kumar Srivastava

Procedural disposal — no tax merits adjudicated

Only the exact disposal recorded in the supplied order is reported. No assessment validity finding, present-law clearance or later procedural outcome is inferred.

01 FACTS OF THE CASE

The petitioner brought Writ Tax No. 1228 of 2019. Its counsel requested permission to withdraw with liberty to file a fresh petition. The supplied order does not describe the assessment dispute, assessment year, PAN, tax amount or statutory provision involved.

Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court heard counsel for both sides and accepted the petitioner’s procedural request. It did not examine or decide the underlying tax grounds.

Source: PDF p.1 (complete supplied order)

03 JUDICIAL DECISION

Writ Tax No. 1228 of 2019 was dismissed as withdrawn with liberty to file a fresh petition.

Source: PDF p.1 (complete supplied order)

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained the requested liberty to file afresh; the existing writ ended without a decision on tax merits. No assessment was quashed or recovery protection granted in this order.

Source: PDF p.1 (complete supplied order)

05 AKHB REVIEW POINT

Preserve the express fresh-petition liberty, but do not treat it as a finding that any future petition is maintainable or must succeed. The supplied order gives no filing deadline, limitation ruling or subsequent result. The same-party Writ Tax 1230/2019 and 1228/2019 are distinct dockets.

Source: PDF p.1 (complete supplied order)

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. The actual individual Drive original SHA-256 is independently verified and the complete extracted text matches the preserved review packet. No assessment year or PAN is stated. Later proceedings 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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.