

# Commissioner of Income Tax, Kanpur v. M/s Allahabad Tannery

Income Tax Appeal No. 100 of 2015

Supplied court order; no reported citation stated | 2019-11-26

**Revenue appeal dismissed as withdrawn on the appellant's request.**

Division Bench | Biswanath Somadder | Ajay Bhanot

## 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

Revenue brought Income Tax Appeal No. 100 of 2015. Its advocate requested withdrawal. The one-page order does not state an assessment year, PAN, underlying tax question, amount or reason for withdrawal.

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

### 02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court acted on the appellant's request and did not discuss the assessment merits or give a substantive tax ruling.

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

### 03 JUDICIAL DECISION

Income Tax Appeal No. 100 of 2015 was dismissed as withdrawn.

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### 04 OUTCOME / IN WHOSE FAVOUR

The respondent's position was unaffected by a merits adjudication in this order; Revenue's appeal ended procedurally on its own request.

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### 05 AKHB REVIEW POINT

Do not supply a low-tax-effect reason, circular, concession on tax law, restoration liberty or costs direction that the order does not contain. Check later proceedings separately; this short withdrawal order is not a substantive tax precedent.

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

**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.

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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.