Principal Commissioner of Income Tax v. Prasandi Builders Pvt. Ltd.

Income Tax Appeal No. 83 of 2019

Supplied court order; no reported citation stated | 2019-12-06

Revenue appeal dismissed for non-prosecution after counsel stated that the client did not wish to proceed.

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

In Income Tax Appeal No. 83 of 2019, Revenue's advocate stated on instructions that the client did not wish to proceed with the matter. The order contains no assessment year, PAN, tax-effect amount or account of the substantive tax issue.

Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court recorded counsel's statement and disposed of the appeal for non-prosecution. It did not consider or rule on the assessment grounds.

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03 JUDICIAL DECISION

Income Tax Appeal No. 83 of 2019 was dismissed for non-prosecution.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended procedurally. This is not a merits decision upholding or rejecting any particular assessment proposition.

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05 AKHB REVIEW POINT

Keep the operative classification "dismissed for non-prosecution"; do not substitute "withdrawn", invent a monetary-limit reason, or assume a substantive tax victory. No restoration, fresh-appeal liberty or subsequent outcome is stated.

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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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