

Union of India through Commissioner of Income Tax v. M/s Shiv Fertilizers through Narendra Kumar and Others

Application under Section 378 Defective No. 5 of 2002

Supplied court order; no reported citation stated | 2020-01-31

Leave-to-appeal application and consequential appeal dismissed as infructuous after reported deaths of opposite parties.

Section 378 — as stated in the proceeding caption; no Income-tax Act offence provision identified

Single Judge | Bachchoo Lal

Procedural order — preserve the exact relief and limits

No substantive tax merits or current-law clearance is represented. Only the directions and disposal actually stated in this source are reported.

01 FACTS OF THE CASE

The Court had called for death reports on 2 August 2019. The CJM, Farrukhabad report dated 28 September 2019 stated that opposite party No. 2, Narendra Kumar Gupta, died on 1 April 2019 and opposite party No. 3, Smt. Krishna Kumari, died on 11 December 2013. The source identifies the first opposite party as M/s Shiv Fertilizers through Narendra Kumar Gupta.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court treated the leave-to-appeal application as infructuous because the two named opposite parties had died. It did not examine the underlying allegations, offence provision or merits of the proposed appeal.

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

03 JUDICIAL DECISION

Application under Section 378 Defective No. 5 of 2002 was dismissed as infructuous. Consequently, the appeal was also dismissed as infructuous.

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

04 OUTCOME / IN WHOSE FAVOUR

The proposed appeal ended procedurally following the reported deaths. No tax liability, underlying prosecution merits or general rule about survival of every proceeding against a firm was decided.

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

05 AKHB REVIEW POINT

Preserve both operative disposals: the leave application and consequential appeal. The order gives no Income-tax Act offence provision, assessment year or underlying judgment details; do not invent an acquittal rationale, partnership finding or general abatement rule.

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

SOURCE & VERIFICATIONSupplied 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 matched the preserved review packet. Assessment year and PAN are not stated. Later compliance, subsequent 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.