

Nimish Rastogi v. Principal Commissioner of Income Tax and Another

Income Tax Appeal Defective No. 22 of 2020

Supplied court order; no reported citation stated | 2020-10-14

Taxpayer appeal dismissed as withdrawn on counsel's request.

Division Bench | Surya Prakash Kesarwani | Dr. Yogendra Kumar Srivastava

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

Income Tax Appeal Defective No. 22 of 2020. Counsel stated that the appellant wanted to withdraw the appeal; Revenue's counsel had no objection. The order states no assessment year, PAN or account of the underlying tax merits.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court accepted the procedural withdrawal request. It did not determine the underlying assessment or prosecution grounds, grant fresh-proceeding liberty, or decide a substantive tax issue.

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

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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

04 OUTCOME / IN WHOSE FAVOUR

The appellant's appeal ended procedurally without substantive tax relief. No merits finding in favour of Revenue is inferred from the withdrawal.

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

05 AKHB REVIEW POINT

Do not supply an unstated reason such as low tax effect, settlement or success in another proceeding. The source does not record a stay, fresh-filing liberty or later outcome.

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

The actual order date is 14 October 2020. Digital signature timestamps printed below are 15 October 2020; they do not replace the stated decision date.

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.