# M/s L.H. Sugar Factories Pvt. Ltd. v. Commissioner of Income Tax and Another

Income Tax Appeal No. 157 of 2016; Withdrawal Application No. 3 of 2021

Supplied court order; no reported citation stated | 2021-01-29

**Withdrawal application allowed and taxpayer appeal dismissed as withdrawn after counsel stated that the appellant had opted for Vivad Se Vishwas Scheme, 2020.**

Division Bench | Naheed Ara Moonis | Dinesh Pathak

**Procedural disposal — no tax merits adjudication**

Only the exact direction or withdrawal disposal recorded in this source is reported. No substantive tax relief, current-law clearance or later compliance is inferred.

## 01 FACTS OF THE CASE

In Income Tax Appeal No. 157 of 2016, counsel moved Withdrawal Application No. 3 of 2021 with an affidavit and requested withdrawal because the appellant had opted for Vivad Se Vishwas Scheme, 2020. The supplied order states no assessment year, PAN, tax amount or substantive tax issue.

Source: PDF p.1 (complete supplied order)

## 02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court accepted the withdrawal request after recording that Revenue’s counsel had no objection. It did not adjudicate the tax merits or certify completion of the scheme process.

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## 03 JUDICIAL DECISION

Withdrawal Application No. 3 of 2021 was allowed. Consequently, Income Tax Appeal No. 157 of 2016 was dismissed as withdrawn.

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## 04 OUTCOME / IN WHOSE FAVOUR

The appellant obtained the requested procedural withdrawal. The order does not determine tax liability or establish a completed settlement, payment, certificate or final discharge under the scheme.

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## 05 AKHB REVIEW POINT

Opting for a scheme, as stated by counsel, is distinct from proving that every statutory settlement step was completed. Obtain the actual scheme records and later docket before asserting final settlement. The separate L.H. Sugar appeals 157/2016, 200/2016 and 201/2016 retain distinct dockets and originals; a repeated withdrawal-application number does not merge the orders.

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## SOURCE & VERIFICATION

Supplied 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 compared with the preserved review record. No assessment year or PAN is stated. Later compliance, subsequent treatment 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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