

Mukesh Kuma Agrawal v. Commissioner of Income Tax, Agra

Income Tax Appeal No. 634 of 2012; Civil Misc. Withdrawal Application No. 07 of 2021

Supplied court order; no reported citation stated | 2021-02-23

Taxpayer appeal dismissed as withdrawn.

Division Bench | Sunita Agarwal | Deepak Verma

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

Income Tax Appeal No. 634 of 2012. Counsel pursued Civil Misc. Withdrawal Application No. 07 of 2021, referring to the withdrawal application dated 12 January 2021. The supplied order does not state an assessment year, PAN, tax amount or underlying tax ground.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court accepted the withdrawal request and did not examine or decide the substantive tax dispute. No additional reason for withdrawal is supplied by this note.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn. The withdrawal application was allowed.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended procedurally at the requested withdrawal stage. No merits decision validating or invalidating the underlying tax action was recorded.

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05 AKHB REVIEW POINT

Do not infer a Vivad Se Vishwas option, low-tax-effect reason, settlement, fresh-proceeding liberty or later restoration where the source does not state it.

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 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

The caption prints “Mukesh Kuma Agrawal”. This source wording is preserved rather than silently expanded to “Kumar”. The withdrawal-application date and order date are distinct.

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.