Anju Rastogi v. Principal Commissioner of Income Tax and Another

Income Tax Appeal No. 85 of 2019; Civil Misc. Withdrawal Application No. 1 of 2020

Supplied court order; no reported citation stated | 2021-03-24

Income-tax appeal dismissed as withdrawn; interim order, if any, stood discharged.

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. 85 of 2019 came before the Hon’ble Court on Civil Misc. Withdrawal Application No. 1 of 2020. Counsel holding brief for the appellant was present. No assessment year, PAN, tax amount or underlying tax ground is stated.

Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court disposed of the appeal procedurally on withdrawal without determining the underlying tax merits. The source gives no settlement or other substantive reason for withdrawal.

Source: PDF p.1 (complete supplied order)

03 JUDICIAL DECISION

The withdrawal application was allowed and the appeal was dismissed as withdrawn. Interim order, if any, stood discharged.

Source: PDF p.1 (complete supplied order)

04 OUTCOME / IN WHOSE FAVOUR

The appeal ended by withdrawal. The conditional wording does not establish that an interim order actually existed, and the Court did not validate or invalidate the underlying tax action.

Source: PDF p.1 (complete supplied order)

05 AKHB REVIEW POINT

Do not infer a Vivad Se Vishwas option, completed settlement, tax-merits result, restoration or fresh-proceeding liberty from this short disposal. Identify any actual interim order separately before relying on its discharge.

Source: PDF p.1 (complete supplied order)

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

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; full text matched the preserved source review. No assessment year, PAN or substantive tax issue is stated. Subsequent treatment, compliance 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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.