

Kavita Verma v. Principal Commissioner Income Tax and Another

Income Tax Appeal No. 122 of 2019; Civil Misc. Withdrawal Application No. 1 of 2020

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

Procedural withdrawal disposal without determination of tax merits.

Division Bench | Sunita Agarwal | Deepak Verma

Procedural disposal — no tax merits adjudication

The exact withdrawal and any stated conditional interim-order consequence are reported. No substantive tax relief, completed statutory settlement or current-law clearance is inferred.

01 FACTS OF THE CASE

The appeal came before the Hon'ble Court on Civil Misc. Withdrawal Application No. 1 of 2020. Counsel holding brief for the appellant was present. The supplied order states no 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 application without deciding the underlying tax dispute. No reason such as a settlement scheme is stated.

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

03 JUDICIAL DECISION

The withdrawal application was allowed, the appeal was dismissed as withdrawn, and interim order, if any, stood discharged.

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

04 OUTCOME / IN WHOSE FAVOUR

The appeal ended on withdrawal. The conditional reference to an interim order does not prove that interim protection existed.

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

05 AKHB REVIEW POINT

Do not infer a settlement, tax-merits result or fresh-proceeding liberty. Identify any actual interim order separately before relying on its discharge.

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

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete individual supplied original read and visually inspected. Original SHA-256 independently verified; full text compared with the preserved source review. No assessment year or PAN is stated. Later compliance and subsequent legal treatment have not been 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.