Super Tannery Ltd. v. Principal Commissioner of Income Tax-2

Income Tax Appeal No. 305 of 2015; Civil Misc. Withdrawal Application No. 1 of 2021

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Income-tax appeal dismissed as withdrawn; interim order, if any, stood discharged.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. 305 of 2015 came before the Hon’ble Court on Civil Misc. Withdrawal Application No. 1 of 2021. Counsel for Revenue 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.

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03 JUDICIAL DECISION

The withdrawal application was allowed and the appeal was dismissed as withdrawn.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

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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.

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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. Super Tannery appeals 305/2015 and 306/2015 are distinct dockets supported by distinct originals despite similar wording.

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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; 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.

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