

Vinod Metal Industries through Proprietor Vinod Kumar v. Commissioner Income Tax

Income Tax Appeal No. 199 of 2008; Urgency Listing Application 1/2021 and Withdrawal Application 2/2021

Supplied court order; no reported citation stated | 2021-04-13

Procedural withdrawal disposal without determination of tax merits.

Division Bench | Sanjay Yadav | Prakash Padia

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 taxpayer sought urgent listing of Withdrawal Application No. 2/2021 through Urgency Listing Application No. 1/2021 in Income Tax Appeal 199/2008. The withdrawal application asked to withdraw that appeal.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court considered and allowed the urgency-listing application, disposing of it, then allowed the withdrawal application. The same supplied order separately records the resulting appeal disposal; these are not three different appeal judgments.

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

03 JUDICIAL DECISION

Withdrawal Application No. 2/2021 was allowed and Income Tax Appeal 199/2008 was dismissed as withdrawn.

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

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained the requested withdrawal. No tax liability, substantive ground or settlement completion was adjudicated.

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

05 AKHB REVIEW POINT

Preserve the distinction between the listing application, withdrawal application and the single resulting appeal disposal. The source does not give a settlement reason, assessment year, PAN or interim-order direction.

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.