Rahda Mohan Mehrotra Medical Relief Trust v. Deputy Commissioner of Income Tax

Income Tax Appeal Defective No. 53 of 2016

Supplied court order; no reported citation stated | 2021-07-05

Appeal dismissed as withdrawn after counsel reported an out-of-court settlement under the Direct Tax Vivad Se Vishwas Act,2020.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

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

In Income Tax Appeal Defective No. 53 of 2016, counsel for the appellant-assessee stated that the appeal would not be pressed because the dispute had been settled outside Court under the Direct Tax Vivad Se Vishwas Act,2020. This is the statement recorded in paragraph 2. No assessment year, PAN or tax amount is given.

Source: PDF p. 1, paragraphs 1–3

02 DISCUSSION BY THE HON'BLE COURT

After hearing both sides, the Hon’ble Court disposed of the appeal on the stated withdrawal request. It did not examine the tax grounds or reproduce a settlement certificate, payment record or statutory discharge.

Source: PDF p. 1, paragraphs 1–3

03 JUDICIAL DECISION

Paragraph 3 dismisses the appeal as withdrawn.

Source: PDF p. 1, paragraphs 1–3

04 OUTCOME / IN WHOSE FAVOUR

The appellant obtained procedural withdrawal. The note attributes the settlement report to counsel and does not independently certify completion of every scheme requirement.

Source: PDF p. 1, paragraphs 1–3

05 AKHB REVIEW POINT

Use the actual settlement documents before asserting final discharge or payment compliance. Appeals Defective 53/2016,54/2016,56/2016 and regular 321/2015 remain distinct dockets with distinct original hashes despite similar text and name spellings.

Source: PDF p. 1, paragraphs 1–3

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SOURCE & VERIFICATION

Supplied 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

The caption prints “Rahda Mohan Mehrotra”. That spelling and the defective-appeal docket are preserved; no correction to “Radha” or merger with another appeal is claimed.

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

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