

Abc Industries v. Commissioner of Income Tax

Proceeding captioned Income Tax Appeal No. 116 of 2016

Supplied court order; no reported citation stated | 2021-07-14

Captioned tax-appeal proceeding dismissed as withdrawn; body uses “petition”, conditional interim order vacated, and connected matters disconnected.

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.

Source terminology retained

The caption says income-tax appeal; the body calls the proceeding a petition. Both source descriptions are preserved. The Government Scheme is unnamed.

01 FACTS OF THE CASE

The supplied order is captioned Income Tax Appeal 116/2016, Abc Industries. Counsel stated that the taxpayer was seeking settlement under a Government Scheme and requested withdrawal. The body calls the party petitioner and the proceeding petition; it does not name the scheme.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court recorded that Revenue had no objection to withdrawal. It did not determine tax merits, identify a particular settlement statute or certify completion of any settlement.

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

03 JUDICIAL DECISION

Using the source's operative terminology, the petition was dismissed as withdrawn and the interim order, if any, was vacated. Connected matters were disconnected and could be listed on their due date.

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

04 OUTCOME / IN WHOSE FAVOUR

The captioned proceeding ended by withdrawal. Connected matters were not disposed of on their merits by this order, and the conditional interim-order wording does not establish that such protection existed.

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

05 AKHB REVIEW POINT

Preserve the caption/body terminology discrepancy rather than converting the source into a writ judgment. Do not identify the unnamed Government Scheme as Vivad Se Vishwas, infer completed settlement or treat disconnection as disposal of connected cases.

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

The caption identifies Income Tax Appeal 116/2016, whereas the body uses “petitioner” and “petition”. No different writ docket is stated. The note preserves both the caption and operative terminology without reclassifying the proceeding or silently correcting the source.

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.