

Mohd. Umar Asharfi v. ACIT Range-1 Moradabad and Another

Income Tax Appeal No. 509 of 2007; Civil Misc. Withdrawal Application No. 3 of 2021

Supplied court order; no reported citation stated | 2021-07-26

Appeal dismissed as withdrawn after application for Vivad Se Vishwas settlement; certificate dated 9 December 2020 was stated to have been issued.

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

The matter was mentioned on Withdrawal Application No. 3/2021 on behalf of the assessee. On perusing it, the Hon'ble Court recorded that the appellant did not wish to press the appeal because he had applied for settlement under the Direct Tax Vivad Se Vishwas Act, 2020. A certificate was also stated to have been issued on 9 December 2020.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court heard Revenue's counsel and relied on the facts recorded from the withdrawal application. The supplied order does not reproduce the certificate or independently determine payment compliance or tax merits.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained procedural withdrawal. The certificate date is reported as stated in the order, not treated as an independently inspected certificate.

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05 AKHB REVIEW POINT

Preserve the distinction between applying for settlement, reporting certificate issuance and proving all statutory completion steps. No assessment year, PAN, tax amount, restoration liberty or interim-order consequence is supplied by this short order.

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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.