

Amitabh Tayal v. Commissioner of Income Tax; Commissioner of Income Tax, Allahabad v. Amitabh Tayal

Income Tax Appeal No. 249 of 2009 with Income Tax Appeal No. 66 of 2010

Supplied court order; no reported citation stated | 2021-08-04

Unstayed Tribunal recall left the Tribunal appeal pending for the recorded Vivad Se Vishwas certificate; High Court appeals ended by withdrawal and infructuous dismissal.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Procedural disposal — no underlying tax merits adjudication

The precise appeal outcome and the source's settlement-related reasoning are reported. No assessment merits decision or independently verified settlement compliance is inferred.

Common order — two different appeal outcomes

Income Tax Appeal 249/2009 was dismissed as withdrawn. Income Tax Appeal 66/2010 was dismissed as infructuous. They are not both withdrawals.

01 FACTS OF THE CASE

The Tribunal dismissed the taxpayer's appeal 311/A/2008 on 16 March 2009. The taxpayer brought High Court appeal 249/2009 and also filed MA 14/A/2009. The Tribunal allowed that MA on 11 September 2009; Revenue challenged that order in appeal 66/2010. Neither High Court appeal had an operative stay. The common order records as an admitted fact that a Form-3 certificate dated 3 March 2021 under the Direct Tax Vivad Se Vishwas Act, 2020 had been issued and annexed to the withdrawal application.

Source: [PDF p. 1, paragraphs 1-5](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court held that the Principal Commissioner rightly treated Tribunal appeal 311/A/2008 as pending: MA 14/A/2009 stood allowed, the original Tribunal dismissal had been set aside, and no stay operated against the MA order. The uncertain future outcome of Revenue's challenge did not change that operative position when the certificate was issued. This reasoning is confined to the recorded facts and unstayed order.

Source: [PDF pp. 1-2, paragraphs 4-7](#)

03 JUDICIAL DECISION

Paragraph 8 dismisses the taxpayer's Income Tax Appeal 249/2009 as withdrawn and Revenue's Income Tax Appeal 66/2010 as infructuous.

Source: [PDF p. 2, paragraph 8](#)

04 OUTCOME / IN WHOSE FAVOUR

The two High Court appeals ended by different procedural routes in view of the recorded certificate and operative Tribunal position. The Hon'ble Court did not decide the underlying assessment merits or certify final payment compliance in this supplied order.

Source: [PDF p. 2, paragraphs 7-8](#)

05 AKHB REVIEW POINT

Check the actual MA order, any stay, certificate and relevant dates when assessing pendency in a comparable historical settlement matter. A pending challenge alone was not treated as undoing the operative, unstayed MA order on these facts. The short companion in appeal 66/2010 adds no separate ratio; use this common order for the reasoning.

Source: [PDF pp. 1-2, paragraphs 4-8](#)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied two-page original read and visually inspected. Exact original SHA-256 independently verified and full text compared with the preserved source review. No assessment year or PAN is stated. Subsequent treatment and current law have not been comprehensively verified.

Open cited source rendition

The reasoned common order expressly covers both High Court appeals. The separately supplied short order in Revenue appeal 66/2010 directs the reader to this same common order and supplies no independent reasoning. Both docket identities and their different outcomes are retained.

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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