Principal Commissioner of Income Tax, Moradabad v. Prathma Bank, Moradabad

Income Tax Appeal No. 169 of 2017

Supplied court order; no reported citation stated | 2021-08-16

Revenue appeal dismissed as infructuous following the recorded Vivad Se Vishwas settlement and certificate.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Procedural disposal — no tax merits adjudication

The exact withdrawal, not-pressed or infructuous disposal is reported. No tax-merits result, unnamed settlement scheme or later compliance is inferred.

01 FACTS OF THE CASE

In Income Tax Appeal No. 169 of 2017, Revenue stated that the assessee had opted for the Direct Tax Vivad Se Vishwas Act, 2020. Counsel for both sides were heard. No assessment year, PAN, tax amount or substantive tax ground is supplied.

Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

In view of the settlement reached and certificate having been granted, as recorded in the supplied order, the Hon’ble Court treated the appeal as infructuous. The source does not reproduce a certificate or payment record.

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03 JUDICIAL DECISION

The Revenue appeal was dismissed as infructuous in view of the recorded statement.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ended procedurally. It was not dismissed on the tax merits or as withdrawn, and this note does not independently confirm every settlement step.

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05 AKHB REVIEW POINT

Keep these separate dockets distinct from earlier Prathma/Prathama appeals 9/2018, 34/2020 and 30/2019. Shared parties, date and similar language do not make the different appeals duplicates. Obtain the actual settlement documents before relying on final discharge or compliance.

Source: PDF p.1 (complete supplied order)

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SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page original read and visually inspected. Exact original SHA-256 independently verified and complete text matched the preserved source review. No assessment year or PAN is stated. Subsequent treatment, compliance and current law are not 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.

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