Principal Commissioner of Income Tax, Moradabad v. Prathma Bank, Ram Ganga Vihar

Income Tax Appeal No. 9 of 2018

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 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.

01 FACTS OF THE CASE

In Income Tax Appeal No. 9 of 2018, Revenue stated that the assessee had opted for the Direct Tax Vivad Se Vishwas Act, 2020. The Hon'ble Court heard counsel for both sides. The supplied order states no assessment year, PAN, tax amount or substantive tax issue.
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 source, the Hon'ble Court treated Revenue's appeal as having become infructuous. No independent certificate or payment record is reproduced in the supplied order.
Source: PDF p. 1 (complete supplied order)

03 JUDICIAL DECISION

The appeal was dismissed as infructuous in view of the statement recorded.
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04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ceased to require adjudication. This is not a merits affirmation of the underlying tax position, and it is not an appeal dismissed as withdrawn.
Source: PDF p. 1 (complete supplied order)

05 AKHB REVIEW POINT

Distinguish the source's recorded settlement/certificate from independently checking every settlement document. Prathma/Prathama appeals 9/2018,34/2020 and 30/2019 are separate dockets with distinct originals despite the same date and similar text. No current-law entitlement or later compliance is cleared.
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 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

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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