M/s Hindustan Crusher S and Fertilizers Company v. Commissioner of Income Tax, Agra and Others

Income Tax Appeal No. 372 of 2008; C.M. Withdrawal Application No. 4 of 2021

Supplied court order; no reported citation stated | 2021-09-07

Section 260-A appeal for AY 2003-04 dismissed as withdrawn after the withdrawal application was allowed.

260A

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

The assessee sought withdrawal through C.M. Withdrawal Application No. 4 of 2021. Paragraph 2 identifies the appeal as filed under section 260-A of the Income Tax Act, 1961 for assessment year 2003-04. The supplied order gives no PAN, tax amount or substantive ground.

Source: PDF p.1, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court heard counsel for the assessee and Revenue, then allowed the withdrawal application. No settlement scheme or other reason for withdrawal is stated.

Source: PDF p.1, paragraphs 1–3

03 JUDICIAL DECISION

Paragraph 3 allows the withdrawal application; paragraph 4 dismisses the appeal as withdrawn.

Source: PDF p.1, paragraphs 3–4

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained the requested procedural withdrawal. No assessment issue, entitlement to tax relief or settlement completion was decided.

Source: PDF p.1, paragraphs 2–4

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05 AKHB REVIEW POINT

The same assessment year and repeated withdrawal-application number do not merge appeals 104/2013 and 372/2008. Preserve each caption and docket. Do not infer Vivad Se Vishwas, a merits ruling, fresh-proceeding liberty or an interim-order direction absent from the source.

Source: PDF p.1 (complete supplied order)

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. The assessment year stated in the source is recorded; no PAN is stated. Subsequent treatment, compliance and current law are not cleared.

Open cited source rendition

The caption prints “Hindustan Crusher S and Fertilizers Company”. The source wording is retained; no silent correction or merger with appeal 104/2013 is claimed.

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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