

Principal Commissioner of Income Tax, Varanasi v. Shri Gopal Pandey, Proprietor M/s Om Transport Co., Bhadohi

Income Tax Appeal No. 223 of 2016

Supplied court order; no reported citation stated | 2021-09-08

Revenue appeal dismissed as not pressed after counsel reported an assessing-authority order following the Tribunal's order.

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 Revenue appeal arose from the Tribunal's order dated 5 May 2016 in ITA 266/Alld/2015, AY 2010-11, of the Allahabad Circuit Bench at Varanasi. Revenue's counsel stated that the assessing authority had passed a certain order pursuant to the Tribunal's order and that, in the changed circumstances, Revenue did not wish to press the appeal.

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

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court recorded Revenue's request and the assessee's absence of objection. It did not reproduce the subsequent assessing-authority order or decide its content, statutory basis or legal consequences.

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

03 JUDICIAL DECISION

The appeal was dismissed as not pressed.

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

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended procedurally. The Court did not affirm the underlying tax merits or order any refund, adjustment or other substantive relief in this source.

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05 AKHB REVIEW POINT

Obtain the actual assessing-authority order before asserting what effect was given or whether any separate remedy was required. This short disposal does not establish a general rule about consequential orders, appealability or settlement.

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

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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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.