

Irfan Khan and Three Others v. Income Tax Officer and Three Others

Income Tax Appeal No. 95 of 2013

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

Taxpayer appeal dismissed as not pressed after counsel stated that the appellants had applied for settlement.

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 appellants challenged the Tribunal, Agra Bench order dated 28 February 2013 in ITA 552/Agra/2012 for AY 2005-06. Counsel stated that the appellants had applied for settlement and therefore did not wish to press the appeal. The supplied order does not name the settlement scheme.

Source: [PDF p.1, paragraphs 2-3](#)

02 DISCUSSION BY THE HON'BLE COURT

Revenue had no objection. The Hon'ble Court accepted the request without examining the underlying tax dispute or verifying a completed settlement, certificate or payment.

Source: [PDF p.1, paragraphs 3-4](#)

03 JUDICIAL DECISION

Paragraph 5 dismisses the appeal as not pressed.

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

04 OUTCOME / IN WHOSE FAVOUR

The appellants' appeal ended procedurally. An application for settlement is not represented in this note as a completed statutory discharge or merits relief.

Source: [PDF p.1, paragraphs 3-5](#)

05 AKHB REVIEW POINT

Do not identify the unnamed settlement as Vivad Se Vishwas or infer final settlement completion, restoration liberty or a tax-merits result. Check the actual application and later documents before relying on settlement consequences.

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

SOURCE & VERIFICATIONSupplied 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.

PROFESSIONAL DISCLAIMER

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.