# Anuradha Chaudhary, Surya Nagar, Ghaziabad v. Commissioner of Income Tax, Ghaziabad

Income Tax Appeal No. 293 of 2017

Supplied court order; no reported citation stated | 2021-09-27

**Taxpayer appeal dismissed as not pressed following the recorded Vivad Se Vishwas statement.**

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

**Procedural disposal — no tax merits adjudication**

This note reports the specific historical low-tax-effect or not-pressed disposal. It does not decide underlying tax merits or establish current monetary limits or settlement compliance.

## 01 FACTS OF THE CASE

In Income Tax Appeal No. 293 of 2017, counsel for the appellant-assessee stated that the assessee had availed the benefit under the Direct Tax Vivad Se Vishwas Act, 2020 and therefore did not wish to press the appeal. No assessment year or PAN is stated.
Source: PDF p.1, paragraphs 1–2

## 02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court recorded counsel’s position after hearing both sides. This short order does not reproduce a settlement certificate, payment proof or separate compliance findings.
Source: PDF p.1, paragraphs 1–3

## 03 JUDICIAL DECISION

Paragraph 3 dismisses the appeal as not pressed.
Source: PDF p.1, paragraph 3

## 04 OUTCOME / IN WHOSE FAVOUR

The appeal ended through the taxpayer’s request not to press it. The Court did not adjudicate the underlying tax merits, and this note does not independently certify settlement completion.
Source: PDF p.1, paragraphs 2–3

## 05 AKHB REVIEW POINT

Attribute the settlement-benefit statement to counsel as recorded. Do not infer certificate contents, amounts, payment compliance, restoration liberty or an interim-order direction not stated in the supplied source.
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, exact SHA-256 independently verified, complete text compared against the preserved review, and page visually inspected. No assessment year is stated. No PAN is stated. Subsequent treatment 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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