Allahabad Development Authority v. Income Tax Appellate Tribunal and 3 Others

Writ Tax No. 397 of 2020

Supplied court order; no reported citation stated | 2021-10-22

Writ petition dismissed as withdrawn after the petitioner chose not to press it.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Withdrawal only — no merits or scheme finding

The source records withdrawal on the petitioner's request. It does not identify a settlement scheme or decide the underlying dispute.

01 FACTS OF THE CASE

In Writ Tax No.397 of 2020, Allahabad Development Authority moved Civil Miscellaneous Withdrawal Application No.4 of 2021. Counsel for the petitioner and Revenue were heard.

Source: PDF p.1, caption, application heading and paragraph 1

02 DISCUSSION BY THE HON'BLE COURT

Petitioner's counsel stated that the petitioner did not wish to press the petition. No reason for that choice or underlying tax issue was examined in the supplied order.

Source: PDF p.1, paragraph 2

03 JUDICIAL DECISION

The withdrawal application was allowed and the writ petition was dismissed as withdrawn.

Source: PDF p.1, paragraphs 3–4

04 OUTCOME / IN WHOSE FAVOUR

Writ Tax No.397 of 2020 ended by withdrawal on 22 October 2021. The source records neither an adjudication on tax merits nor an express liberty to refile.

Source: PDF p.1, paragraphs 3–4 and order date

05 AKHB REVIEW POINT

This disposal proves withdrawal of this writ, not the reason for withdrawal or approval of any Tribunal order. Do not infer settlement-scheme participation, an assessment year or fresh-filing liberty that the order does not state.

Source: PDF p.1, complete order; editorial distinction

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

SOURCE & VERIFICATION

Supplied court order — exact individual source bytes verified

Complete supplied one-page original read locally. Exact SHA-256 matches the saved source review and cloud individual-original verification. The cloud preparation visually inspected all ten original pages; this local note is checked separately. No PAN is stated. Later treatment and current law are not cleared.

Open cited source rendition

No settlement scheme, substantive tax section, assessment year or reason for withdrawal is stated in the order.

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No current monetary threshold or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings 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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.