

Ramesh Kumar Srivastava v. Principal Commissioner of Income Tax and Another

Writ Tax No. 546 of 2017

Supplied court order; no reported citation stated | 2021-11-09

Dismissal for want of prosecution; interim order, if any, vacated.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Non-prosecution — no merits decision

The proceeding was dismissed for want of prosecution. Any interim order was vacated; no underlying tax issue was adjudicated.

01 FACTS OF THE CASE

Writ Tax No. 546 of 2017: Petitioner's counsel stated that he had no instructions. Counsel for the respondent was present.

Source: [PDF p.1, caption and opening paragraphs](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court proceeded on the stated non-prosecution ground. The supplied order gives no substantive assessment reasoning or tax merits finding.

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

03 JUDICIAL DECISION

The writ petition was dismissed for want of prosecution. The interim order, if any, stood vacated.

Source: [PDF p.1, operative paragraphs](#)

04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended for non-prosecution and any interim protection was vacated. The source does not establish a later restoration or any adjudication of tax liability.

Source: [PDF p.1, operative paragraphs](#)

05 AKHB REVIEW POINT

Distinguish procedural termination from rejection of the tax claim on merits. Any later reliance requires checking restoration proceedings and the effect of the express vacation of interim relief; do not infer finality of the underlying assessment.

Source: [PDF p.1, complete order; editorial distinction](#)

SOURCE & VERIFICATIONSupplied 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 assessment year, tax amount or substantive tax issue is stated in the short source 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.

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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.