

M/s Ambuj Foods Pvt. Ltd. through its Director v. Principal Commissioner of Income Tax and others

Writ Tax No.32 of 2022

Supplied court order; no reported citation stated | 2022-02-18

Respondents directed to consider objections and pass a reasoned speaking order at the earliest; merits expressly left open.

Division Bench | Devendra Kumar Upadhyaya | Mohd. Faiz Alam Khan

01 FACTS OF THE CASE

Ambuj Foods brought WritTax 32/2022. The Court recorded that its WritTax 23/2022 for a different assessment year had been disposed of on 11 February 2022 in similar circumstances, directing consideration of objections and a speaking order. Neither numerical assessment year nor PAN is given here.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court followed the coordinate Bench's procedural approach in that other-year writ. It expressly refrained from observations on the merits of either party's claim.

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03 JUDICIAL DECISION

The writ was finally disposed of with a direction to respondents to consider the filed objections and pass a reasoned and speaking order at the earliest. The petitioner remained free to urge all pleas available under law before the authority.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a direction for consideration and a reasoned decision. The supplied order does not itself quash a notice, allow the objections, grant a tax exemption or prescribe a fixed number of days.

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05 AKHB REVIEW POINT

Keep WritTax 32/2022 distinct from WritTax 23/2022 and the different assessment year expressly mentioned. "At the earliest" is not a fixed deadline. Preserve the express no-merits statement and all-pleas liberty; do not infer an unstated tax section, AY or later compliance.

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

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied one-page original read and visually inspected; original PDF bytes verified by SHA-256. Only source-identified provisions and assessment years are recorded. No PAN is stated. Subsequent treatment and current law have not been cleared.

Open cited source rendition

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-19. Subsequent 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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