ALM Food Products Limited v. Deputy Commissioner Income Tax Officer and others

Writ Tax No. 557 of 2022

Supplied court order; no reported citation stated | 2022-04-11

The writ petition was dismissed as infructuous.

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

01 FACTS OF THE CASE

Petitioner counsel stated that the writ had become infructuous and requested its dismissal on that basis.
Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the writ on the recorded procedural submission; it did not determine the underlying tax dispute.
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03 JUDICIAL DECISION

The writ petition was dismissed as infructuous.
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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended without an adjudication on the tax merits.
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05 AKHB REVIEW POINT

The source does not state what event made the writ infructuous. Do not infer settlement, payment, exemption, withdrawal or substantive tax relief. Use the printed order date, not the later signature date.
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.

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LATER TREATMENT

Source checked 2026-10-20. 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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