# Neeraj Prakash v. Assistant Commissioner of Income Tax and others

Writ Tax No. 525 of 2022

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

## The writ petition was dismissed as withdrawn.

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

### 01 FACTS OF THE CASE

Counsel stated that a reassessment order had been passed and requested withdrawal of the writ so that the petitioner could challenge that order in appeal.

Source: PDF p.1, complete supplied order

### 02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the withdrawal request and expressly declined to express any opinion on merits.

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### 03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn.

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### 04 OUTCOME / IN WHOSE FAVOUR

The writ ended procedurally; the reassessment order and notice were not quashed by this disposal.

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### 05 AKHB REVIEW POINT

The intention to appeal is counsel's stated reason for withdrawal. The order does not extend appeal limitation, condone delay, admit an appeal or decide the validity of reassessment.

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### 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 2026-10-20. Subsequent proceedings and current precedential treatment have not been comprehensively verified.


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