Sanjiv Gupta v. Assistant Commissioner of Income Tax and others

Writ Tax No. 89 of 2022

Supplied court order; no reported citation stated | 2022-04-21

The writ petition was dismissed as withdrawn in accordance with counsel's statement.

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

01 FACTS OF THE CASE

A supplementary counter affidavit was taken on record. Both parties' counsel stated that the Department was taking appropriate action to resolve the issue.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

In view of that stated ongoing action, petitioner counsel requested withdrawal at this stage.

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03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn in accordance with counsel's statement.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended by withdrawal; the order does not establish completed resolution or any specific tax relief.

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05 AKHB REVIEW POINT

Keep action being taken separate from action completed. The order does not state the underlying issue, assessment year, amount, statutory provision, settlement terms or a binding deadline.

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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.

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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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