Divya Nand Vidya Mandir PG College through its Authorised Signatory v. Income Tax Officer-3(2), Hardoi

Writ Tax No. 9 of 2022

Supplied court order; no reported citation stated | 2022-09-23

The writ petition was dismissed as infructuous.

Division Bench | Rajesh Bindal | Rajnish Kumar

01 FACTS OF THE CASE

No one appeared for the petitioner. Department counsel submitted that the prayer in the petition had been rendered infructuous.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court observed that the petitioner apparently had lost interest, probably explaining the absence, and disposed of the petition on the infructuousness ground.

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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 determination of the underlying tax merits.

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05 AKHB REVIEW POINT

The stated disposition is infructuous, despite the absence of petitioner counsel. No event causing infructuousness, assessment year or amount is stated. Preserve the separate petitioners and Writ Tax Nos. 9 and 81 of 2022; similar wording does not make these the same case.

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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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