Commissioner of Income Tax I v. U.P. State Food and Essential Commodites

Income Tax Appeal No. 67 of 2008

Supplied court order; no reported citation stated | 2023-02-01

The appeal was dismissed for want of prosecution. Any interim order stood vacated.

Division Bench | Sangeeta Chandra | Manish Kumar

01 FACTS OF THE CASE

No one appeared for the appellant when the case was called. No request for adjournment was made by either party.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the appeal for non-prosecution without deciding the underlying tax dispute.

Source: PDF p.1, complete supplied order

03 JUDICIAL DECISION

The appeal was dismissed for want of prosecution. Any interim order stood vacated.

Source: PDF p.1, complete supplied order

04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended procedurally, with conditional removal of any interim protection.

Source: PDF p.1, complete supplied order

05 AKHB REVIEW POINT

Keep the qualification "if any" attached to the interim order. Non-prosecution does not supply a substantive tax holding. Appeals 67 and 68 of 2008 concern different respondents and remain separate despite matching operative wording.

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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.