

Vipul Agarwal v. Assistant Commissioner of Income Tax and another

Writ Tax No. 1362 of 2022

Supplied court order; no reported citation stated | 2023-07-13

The writ petition was dismissed as having become infructuous.

148A(d)

Division Bench | Siddhartha Varma | Arun Kumar Singh Deshwal

01 FACTS OF THE CASE

The writ challenged an order dated 21 July 2022 under Section 148A(d) for AY 2016-17. Counsel stated that a reassessment order had since been passed.

Source: [PDF p.1, complete supplied order](#)

02 DISCUSSION BY THE HON'BLE COURT

Petitioner counsel requested dismissal as infructuous in view of the subsequent reassessment, and the Court accepted that procedural submission.

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03 JUDICIAL DECISION

The writ petition was dismissed as having become infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended without a ruling on the validity of the Section 148A(d) order or reassessment.

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05 AKHB REVIEW POINT

Distinguish the challenged order date, 21 July 2022, from the High Court disposal on 13 July 2023. The source does not state the reassessment date or amount, quash either order or grant express appellate relief.

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.

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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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.