

Prem Piyara Suri v. Union of India through Income Tax Officer and another

Application U/S 482 No. 8859 of 2003

2023:AHC:145224 | 2023-07-20

The petition was dismissed as infructuous.

Single Judge | Umesh Chandra Sharma

01 FACTS OF THE CASE

Applicant counsel accepted that the matter had become infructuous because the case had been compounded and the concerned Magistrate had passed an order on 1 March 2008.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on that recorded statement rather than undertaking a fresh determination of the underlying allegations.

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03 JUDICIAL DECISION

The petition was dismissed as infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The application ended procedurally in view of the recorded compounding and Magistrate's order.

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05 AKHB REVIEW POINT

Compounding was reported as an earlier event; the High Court did not newly compound the case in this order. No offence provision, compounding amount or assessment year is supplied. Preserve the 2008 Magistrate's order date separately from this 20 July 2023 disposal.

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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