

Late Sushiel Kumar Agarwal v. Assistant Commissioner of Income Tax and another

Writ Tax No. 1442 of 2022

Supplied court order; no reported citation stated | 2023-09-20

The writ petition was dismissed as having become infructuous.

Division Bench | Siddhartha Varma | Manoj Bajaj

01 FACTS OF THE CASE

Petitioner counsel stated that the writ had become infructuous through passage of time and requested dismissal. Respondent counsel had no objection.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the request on that recorded basis.

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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 determination of the underlying tax merits.

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05 AKHB REVIEW POINT

Passage of time is the stated basis; the source does not explain a settlement, completed reassessment or other event. Preserve the caption's designation of the petitioner as late, without inferring succession or substitution findings.

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

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied 1-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.

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.