Union of India through Income Tax Commissioner v. Sahara India Firm and others

Application U/S 482 No. 93 of 2013

2023:AHC-LKO:60678 | 2023-09-20

The application was dismissed as infructuous and any interim order stood vacated. The applicant could apply for recall within eight weeks if the cause of action still survived. The office was directed to communicate the order to the trial court forthwith.

Single Judge | Shree Prakash Singh

Shared printed neutral citation

The supplied orders for Applications U/S 482 Nos. 91, 92, 93 and 94 of 2013 all print 2023:AHC-LKO:60678. These are retained as distinct docket records.

01 FACTS OF THE CASE

No one appeared for the applicant; the State's Additional Government Advocate was present. The Court considered that the matter seemed to have become infructuous through passage of time.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court dismissed the application while preserving a limited opportunity to seek recall if the cause of action survived.

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03 JUDICIAL DECISION

The application was dismissed as infructuous and any interim order stood vacated. The applicant could apply for recall within eight weeks if the cause of action still survived. The office was directed to communicate the order to the trial court forthwith.

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04 OUTCOME / IN WHOSE FAVOUR

The application ended, subject to the stated opportunity to seek recall; restoration was not automatic.

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05 AKHB REVIEW POINT

Preserve the eight-week recall window and the conditional survival of the cause of action. Four supplied orders bear the same printed neutral citation, but applications 91, 92, 93 and 94 of 2013 have separate dockets and remain distinct; no correction of that citation is invented.

Source: PDF p.1, complete supplied order

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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.

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