

Union Of India Thru Commissioner Of Income Tax v. M/S. S.P. And Company

CRIMINAL REVISION DEFECTIVE No. 365 of 2001

Supplied court order; no reported citation stated | 2023-10-26

The delay-condonation application was dismissed for non-prosecution and the matter consigned to records.

Single Judge | Samit Gopal

01 FACTS OF THE CASE

The criminal revision was reported three days late. A Section 5 Limitation Act application dated 24 November 2001 was pending; nobody appeared for the revisionist when the list was revised.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court addressed failure to prosecute the delay-condonation application.

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03 JUDICIAL DECISION

The delay-condonation application was dismissed for non-prosecution and the matter consigned to records.

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04 OUTCOME / IN WHOSE FAVOUR

Condonation was not granted; the underlying criminal merits were not examined.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The limitation application was the immediate subject — The revision was reported three days late and the Section 5 application dated 24 November 2001 was not pressed when the list was revised. The Court dismissed that application for non-prosecution and consigned the matter to records. It did not assess whether the explanation constituted sufficient cause.

Avoid converting default into a criminal merits ruling — The order is useful to show the failed procedural step needed for the delayed revision. It contains no ruling on the underlying complaint, acquittal or tax offence. Any later restoration or condonation must be established independently; the short length of delay does not mean it was excused.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied 1-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

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 2026-10-21. 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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