

Conquest Business Services Private Limited v. Office Of The Assistant Commissioner Of Income Tax

WRIT TAX No. 1051 of 2023

Supplied court order; no reported citation stated | 2023-11-01

The writ petition was dismissed as withdrawn with liberty to file a duly constituted fresh petition.

Division Bench | Pritinker Diwaker | Ashutosh Srivastava

01 FACTS OF THE CASE

At the outset the company requested withdrawal to file a duly constituted fresh petition.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the request with the stated qualification.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with liberty to file a duly constituted fresh petition.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

The present petition ended; permission to refile was preserved.

Source: [PDF p.1](#)

05 EXPERT COMMENTS

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

A duly constituted petition was expressly contemplated — Conquest Business Services requested withdrawal at the outset to file a duly constituted fresh petition. The Court allowed exactly that course. The permission concerns correcting the proceeding's constitution and does not establish a defect in the departmental action.

Limits for the next proceeding — The source does not specify the defect, identify the tax merits or waive other filing conditions. The withdrawal and liberty should accompany the history of any fresh petition, without claiming automatic admission, continued interim relief or a favourable decision on the tax dispute.

Source: [PDF p.1](#)

SOURCE & VERIFICATION

[Supplied 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.

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 Expert Comments is editorial analysis, not the Court's holding. No current-law clearance is claimed.