Kailas Nath Dwivedi v. Income Tax Officer Ward - 3(2) And 2 Others

WRIT TAX No. 1167 of 2023

2023:AHC:228664-DB | 2023-12-02

The writ was dismissed as withdrawn with liberty to pursue the appeal.

147 | 148

Division Bench | Siddhartha Varma | Shekhar B. Saraf

01 FACTS OF THE CASE

Counsel stated that an appeal following the Section 147/148 order had been decided, while the appeal against penalty remained pending.
Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The petitioner sought withdrawal to pursue the appeal; no reassessment or penalty merits were adjudicated.
Source: PDF p.1

03 JUDICIAL DECISION

The writ was dismissed as withdrawn with liberty to pursue the appeal.
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04 OUTCOME / IN WHOSE FAVOUR

The writ ended while the pending appellate remedy remained available.
Source: PDF p.1

05 EXPERT COMMENTS

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

Assessment and penalty appeals were in different positions — Counsel reported that the appeal following the Section 147/148 order had already been decided, while the penalty appeal remained pending. The Court allowed withdrawal with liberty to pursue the appeal. It did not reopen the disposed appeal or decide the penalty dispute.

The liberty follows the live procedural route — The source identifies no assessment year, penalty section or appellate result. It preserves pursuit of the pending remedy, without condoning delay or staying recovery. The separately numbered Dwivedi writs 1167/2023 and 1253/2023 must remain distinct; this record is WRIT TAX No. 1167 of 2023, notwithstanding the similar captions and text.
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.

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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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