

Principal Commissioner Of Income Tax, Lucknow v. Interim Board For Settlement Vii, Chennai, Through Member Secretary, And Another

WRIT TAX No. 102 of 2024

Supplied court order; no reported citation stated | 2024-04-26

Issue notice to respondent 2; petitioner to take steps both ways and file service affidavit. List 22 July 2024; exchange pleadings meanwhile.

Division Bench | Sangeeta Chandra | Brij Raj Singh

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

The Principal Commissioner sought quashing of the Interim Board for SettlementVII, Chennai order dated 30 June 2023.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court initiated notice and exchange of pleadings, without examining the settlement merits.

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03 JUDICIAL DECISION

Issue notice to respondent 2; petitioner to take steps both ways and file service affidavit. List 22 July 2024; exchange pleadings meanwhile.

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04 OUTCOME / IN WHOSE FAVOUR

The settlement challenge remained pending; no stay or quashing was granted.

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05 EXPERT COMMENTS

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

A challenge to settlement entered the notice stage — Revenue sought quashing of the Interim Board for Settlement VII, Chennai order dated 30 June 2023. The Court required notice to respondent 2, service steps and an affidavit, with pleadings exchanged before the listed date. It did not accept the grounds against the settlement.

Notice does not suspend the impugned order — The prayer to quash and the relief actually granted must remain separate. This order contains no stay, no finding on settlement eligibility and no computation of income. The service affidavit and subsequent hearing orders are the records needed to trace progress; the mere pendency of this writ does not establish that the settlement order was set aside.

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.

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