

The Commercial Motors Ltd. Through Managing Director v. Commissioner Of Income Tax Ii Lko And Anr.

INCOME TAX APPEAL No. 44 of 2018

2024:AHC-LKO:36925-DB | 2024-05-14

The appeal was dismissed as infructuous.

Division Bench | Sangeeta Chandra | Brij Raj Singh

01 FACTS OF THE CASE

Counsel stated that all payments under the impugned order had been made and the appeal had become infructuous.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on that statement without examining the original controversy.

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03 JUDICIAL DECISION

The appeal was dismissed as infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ended procedurally following reported payment.

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05 EXPERT COMMENTS

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

Payment was the reported reason for non-pursuit — Commercial Motors' counsel stated that all payments under the impugned order had been made and that the appeal had become infructuous. The Court dismissed on that submission, without examining the underlying tax controversy.

No general waiver rule follows from the disposal — The order does not hold that paying a demand always extinguishes an appeal or concedes its correctness. It supplies no amount, assessment year or settlement terms. Use it for this appellant's procedural closure; the payment record and any later order determine the wider financial consequences.

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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