

Ms. Afsana Parveen Legal Heir Of Sultan Khan v. Prin. Commissioner Of Income Tax And 2 Others

WRIT TAX No. 136 of 2023

2024:AHC-LKO:73829-DB | 2024-11-08

The application was decided and the writ dismissed as withdrawn.

Division Bench | Rajan Roy | Brij Raj Singh

01 FACTS OF THE CASE

Counsel sought withdrawal through C.M. Application 5/2024 and expressly stated that the previously requested liberty to file fresh was no longer required.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted withdrawal without that liberty.

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03 JUDICIAL DECISION

The application was decided and the writ dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended without express liberty to file a fresh petition.

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05 EXPERT COMMENTS

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

The request for fresh liberty was expressly abandoned — In C.M. Application 5/2024, Afsana Parveen's counsel said the earlier request for liberty to file a fresh petition was no longer required. The Court accepted withdrawal on that basis and repeated the disposal in the order on the petition. The two headings concern one procedural closure, not two separate cases.

The omission of liberty is deliberate here — A case history must not add the fresh-petition permission that counsel expressly gave up. Nor does the legal-heir caption establish a holding about liability after death: the order decides only withdrawal. It records no tax merits, settlement or alternative remedy determination.

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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