

Faiyaz v. Income Tax Officer Ward - 5 (1) (3) Noida And Another

Income Tax Appeal Defective No. 53 Of 2024

2025:AHC:60035-DB | 2025-04-22

the appeal was dismissed as withdrawn.

Division Bench | Shekhar B. Saraf | Dr. Yogendra Kumar Srivastava

01 FACTS OF THE CASE

Faiyaz requested withdrawal through counsel.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench accepted the withdrawal request without examining the underlying tax merits.

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03 JUDICIAL DECISION

the appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended at the requesting party's instance.

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05 EXPERT COMMENTS

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

The taxpayer chose withdrawal — Faiyaz's counsel sought withdrawal of Defective Appeal 53/2024 and the Court dismissed it on that request. The defective designation does not establish that limitation was decided or that the appeal was rejected after a merits hearing.

Keep the recorded reason narrow — No settlement, monetary-limit policy or fresh-proceeding liberty appears. This is a taxpayer withdrawal, so Revenue's litigation-policy rationale from other cases cannot be imported. The order establishes closure on 22 April 2025 and leaves the underlying tax reasoning unstated.

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SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied 1-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. No PAN is stated. Subsequent treatment and current law have not been cleared.

[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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