

M/S Delux Carpet Company v. Addl Commissioner Income Tax Varanasi

Income Tax Appeal No. 233 Of 2009

2025:AHC:106373-DB | 2025-07-07

The appeal was dismissed as infructuous.

Division Bench | Mahesh Chandra Tripathi | Vinod Diwakar

01 FACTS OF THE CASE

Delux Carpet's 2009 appeal was listed among the oldest pending cases for priority hearing. No appellant appeared on the revised list and no adjournment slip was moved.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench considered that, given the age and absence of effective representation, the cause appeared stale and the appeal infructuous through efflux of time.

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03 JUDICIAL DECISION

The appeal was dismissed as infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal, without adjudication of the tax dispute.

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05 EXPERT COMMENTS

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

The Court used infructuousness as the disposition — Delux Carpet's 2009 appeal was called on the revised list of oldest pending cases; nobody appeared and no adjournment slip was moved. The Court considered the cause stale through passage of time and dismissed as infructuous. The exact disposition should be retained even though non-appearance formed part of the reasoning.

No financial resolution is identified — The order records no payment, settlement or subsequent tax decision that extinguished the dispute. It is therefore not evidence that the demand was satisfied or the underlying assessment upheld on merits. A later restoration or merits determination would require its own record.

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SOURCE & VERIFICATIONSupplied 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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