

Commissioner Of Income Tax And Another v. M/S Honda Siel Cars India Ltd. Gautam Budh Nagar

Income Tax Appeal No. 200 Of 2007

Supplied court order; no reported citation stated | 2025-08-07

The appeal was dismissed for want of prosecution.

Division Bench | Manoj Kumar Gupta | Ram Manohar Narayan Mishra

01 FACTS OF THE CASE

Revenue's 2007 appeal concerning Honda Siel Cars was listed among the oldest pending cases for priority hearing. No one appeared to press it after the list was revised.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench disposed of the appeal for failure to prosecute, without addressing its tax issues.

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03 JUDICIAL DECISION

The appeal was dismissed for want of prosecution.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal of Revenue's appeal.

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05 EXPERT COMMENTS

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

Priority listing ended in a default disposal — Revenue's Appeal 200/2007 against Honda Siel Cars was listed among the oldest pending cases. Nobody appeared to press it after the list was revised, and it was dismissed for want of prosecution. The Court did not discuss the assessment issue or the Tribunal's reasoning.

Do not substitute a policy or merits ground — No low-tax-effect circular, settlement or substantive concession appears. The order supplies a procedural dismissal of this Revenue appeal, not a reasoned endorsement of any tax proposition associated with the company. Later restoration or final treatment must be established from subsequent records.

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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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