M/s Escape Life Pvt. Ltd. v. Commissioner of Income Tax and two others

WRIT TAX No. 45 of 2016

Supplied court order; reported citation not indexed | 2025-09-12

The writ was dismissed for want of prosecution and any interim order stood vacated.

Allahabad High Court | Single Judge | Piyush Agrawal

Assessment years:

01 FACTS OF THE CASE

After revision of the list, nobody appeared for the petitioner.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court acted for non-prosecution in Revenue counsel's presence.

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03 JUDICIAL DECISION

The writ was dismissed for want of prosecution and any interim order stood vacated.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended with conditional removal of interim protection.

Source: PDF p.1, complete supplied order

05 EXPERT COMMENTS

Default and discharge must both be recorded — Escape Life's writ was dismissed after the revised list was called without appearance for the petitioner. The order separately vacates any interim order. Thus the procedural effect is broader than merely noting absence, but the conditional words do not prove that a particular stay had actually been granted.

No assessment proposition follows from this dismissal — The respondent's counsel was present, but the order contains no reasoning on the challenged tax action. It supports neither the legality nor the illegality of the underlying demand. A later restoration or protective order, if any, requires separate verification rather than being presumed from this one-page disposition.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified.

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

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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