Smt. Meenakshi Devi v. Commissioner of Income Tax

INCOME TAX APPEAL No. 99 of 2013

Supplied court order; reported citation not indexed | 2025-09-26

The appeal was dismissed as infructuous.

Allahabad High Court | Division Bench | Shekhar B. Saraf | Arun Kumar

Assessment years:

01 FACTS OF THE CASE

Appellant counsel stated that the appeal had become infructuous and requested dismissal.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the statement in respondent counsel's presence.

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03 JUDICIAL DECISION

The appeal was dismissed as infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

No tax-merits adjudication was made.

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05 EXPERT COMMENTS

Infructuousness is recorded without its underlying event — Meenakshi Devi's counsel said that appeal 99/2013 had become infructuous, and the Court dismissed it on that basis in Revenue counsel's presence. The order gives no account of the event that removed the live controversy. Settlement, cancellation, payment and supersession would all be unsupported explanations.

The disposition supplies no substantive tax precedent — A dismissal on this statement does not resolve the original grounds of appeal or endorse the assessment. It should remain indexed as procedural closure, while any explanation of why the dispute ceased would need another record. No liberty to refile or revival condition is expressed in this source.

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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