M/s Vivek Ispat Udyog v. Principal Commissioner of Income Tax and two others

WRIT TAX No. 3972 of 2025

Supplied court order; reported citation not indexed | 2025-10-09

The writ was dismissed as infructuous at that stage.

Allahabad High Court | Division Bench | Saumitra Dayal Singh | Indrajeet Shukla

Assessment years: 2016-17

01 FACTS OF THE CASE

The writ challenged reassessment for AY 2016-17. Revenue produced written instructions marked X and retained on record.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the Income Tax Officer (T&J) had directed the notice to be dropped and that, on counsel's statement, it appeared proceedings would have been dropped.

Source: PDF p.1, complete supplied order

03 JUDICIAL DECISION

The writ was dismissed as infructuous at that stage.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended on the departmental statement, without a merits ruling quashing reassessment.

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05 EXPERT COMMENTS

A direction to drop is not independent proof of completion — For AY2016-17, Revenue produced written instructions marked X and retained by the Court. The Court recorded that the notice had been directed to be dropped and inferred from counsel's statement that the proceedings would have been dropped. The qualification matters: this is not an independently verified cancellation instrument or a judicial ruling that the original notice was unlawful.

The writ ends at this stage on the departmental position — The dismissal as infructuous rests on the apparent removal of the grievance, without deciding reassessment jurisdiction or another tax issue. A practitioner checking implementation would need the retained instructions and the departmental closure record. The words "at this stage" do not themselves grant a new remedy or establish what happened after 9 October 2025.

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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