M/s. Girijan Co-operative Corporation Ltd., Visakhapatnam v. Asst. Commissioner of Income Tax & Ors.

Writ Petition No. 4786/2009

APHC010225082009 | Writ Petition No. 4786/2009 (AP HC, decided 07.01.2025) | 2025-01-07

Writ dismissed as infructuous after reported disposal of the assessment-year 2005-06 appeal.

High Court of Andhra Pradesh | 2-judge bench (Division Bench) | Justice B. Krishna Mohan | Justice Nyapathy Vijay

Assessment years: 2005-06

01 FACTS OF THE CASE

Girijan Co-operative Corporation Ltd. was unrepresented when W.P.4786/2009 was taken up. The respondents' Standing Counsel stated that no cause survived because ITA No.187/Vizag/2009 for AY 2005-06 had been dismissed on 2 June 2011. Counsel also referred to the department's letter of 28 September 2011.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that no cause of action survived in view of the reported appellate disposal. It did not examine the assessment, the appellate reasons or any substantive exemption claim.

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03 JUDICIAL DECISION

The writ was dismissed as infructuous. Any interim order was deemed vacated, pending interlocutory applications stood closed and no costs were ordered.

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04 OUTCOME / IN WHOSE FAVOUR

The pending writ and its interim protection ended. The order contains no independent decision affirming or reversing the underlying tax liability.

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05 EXPERT COMMENTS

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

Loss of a live controversy, not adjudication of tax merits — The stated reason for closure was the earlier appellate disposal. The absence of representation is recorded, but the Court chose infructuousness as its basis rather than a substantive rejection of the taxpayer's arguments. The appellate order is needed to understand why that appeal failed.

Interim protection ended with the writ — The express vacation of any interim order matters independently of the short dismissal. A party checking whether this writ still provides protection must account for that direction. The source does not identify what the earlier interim order restrained, so its scope cannot be reconstructed here.

Use the precise earlier proceeding for follow-up — The source supplies ITA No.187/Vizag/2009, AY 2005-06 and 2 June 2011. Those identifiers permit a targeted examination of the earlier decision, but this writ order does not supply its reasoning or establish the availability or outcome of any later remedy.

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SOURCE & VERIFICATION

High Court of Andhra Pradesh official judgment PDF - AKHB Repository (20250106_APHC010225082009.pdf)

2-page official High Court of Andhra Pradesh judgment PDF (20250106_APHC010225082009.pdf, 80,082 bytes).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical page(s) of 20250106_APHC010225082009.pdf (Google Drive ID: 15DJwFQYSmHuFolmMIzKB1Wm-nZMe0X_p, 80,082 bytes, SHA-256: e7c81b9d4c91d594233685539bf52e4a12e9821c85918ba17eb919367976a723) extracted and verified page-by-page.

STATUTORY SCOPE

No numbered tax provision is identified. The order records the earlier appellate dismissal without reproducing its reasons.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently 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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