Bajaj Steel Industries Ltd. v. Assistant Commissioner of Income Tax (TDS), Nagpur & Anr.

Income Tax Appeal Nos. 25, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33 & 34 of 2024

2025:BHC-NAG:7497-DB | Income Tax Appeal No. 25 of 2024 & connected appeals | 2025-08-01

Thirteen Bajaj Steel tax appeals disposed of as not pressed following WP 6800/2024 and connected matters.

No Income-tax Act section is expressly identified in this short order.

High Court of Judicature at Bombay | 2-judge bench (Division Bench, Nagpur Bench) | Justice Anil L. Pansare | Justice M.M. Nerlikar

Assessment years: Not specified in supplied order

Scope of this order

Procedural disposal on the appellant's stated position; no independent merits determination in this one-page order.

01 FACTS OF THE CASE

Bajaj Steel's Income Tax Appeal 25/2024 was listed with Appeals 22, 23, 24 and 26–34/2024. In view of the order in WP 6800/2024 and connected matters, senior counsel did not press for orders in these thirteen appeals.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that position without reproducing the writ order's reasoning or deciding the tax issues in these appeals.

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03 JUDICIAL DECISION

All thirteen appeals were disposed of as not pressed for orders.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal on the appellant's stated position; no independent merits determination in this one-page order.

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05 EXPERT COMMENTS

The writ order and appeal disposal are separate acts — This order records the consequence of counsel's position after WP 6800/2024. It does not reproduce or independently adopt every proposition that may appear in the writ proceedings.

Retain all thirteen appeal numbers — The lead appeal is 25/2024, with 22–24 and 26–34/2024 connected. Recording only the lead docket would omit the express scope of the disposal.

No tax finding follows from not pressing — The source contains no rate, amount, assessment year, exemption or treaty ruling. A substantive victory should not be inferred from this procedural endpoint.

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SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20250801_HCBM040250282024.pdf)

1-page official High Court of Judicature at Bombay judgment PDF (20250801_HCBM040250282024.pdf, 49,977 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 93a4c6a3afa7497e95b0ccfdee48d26be4bc2319f0fae4d2e0501efbf2e1d278.

STATUTORY SCOPE

This short procedural order does not identify or analyse an Income-tax Act provision. No unprinted statutory basis is treated as a decided issue.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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