

Bhandara District Co-operative Bank Ltd. v. Assessing Officer, Assistant/Deputy Commissioner of Income Tax & Anr.

Writ Petition No. 494 of 2022

Writ Petition No. 494 of 2022 (Bombay HC, Nagpur Bench, decided 22.08.2025) | 2025-08-22

Writ Petition No. 494 of 2022 dismissed for want of prosecution following repeated non-appearance on behalf of the petitioner co-operative bank.

Constitution of India: Article 226

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

Assessment years: Not specified in dismissal order

Dismissal for non-prosecution; no adjudication on merits

Single-page order dismissing WP No. 494/2022 for non-appearance after listing under the caption 'for dismissal'.

01 FACTS OF THE CASE

After none appeared for Bhandara District Co-operative Bank Ltd. on 08.08.2025, the Division Bench listed Writ Petition No. 494/2022 under the caption 'for dismissal' on 22.08.2025, when again none appeared for the petitioner.

Source: [Paragraphs 1-2; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Observing that the petitioner did not appear interested in prosecuting the writ petition despite prior notice under the dismissal caption, the Division Bench dismissed the petition.

Source: [Paragraphs 2-3; PDF p. 1](#)

03 JUDICIAL DECISION

Dismissed Writ Petition No. 494/2022 as not prosecuted.

Source: [Paragraph 3; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue (dismissed for non-prosecution) - Writ petition dismissed as not prosecuted.

Source: [Paragraph 3; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: procedural dismissal for non-prosecution without merits adjudication.

Source: [Paragraphs 2-3; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court of Judicature at Bombay \(Nagpur Bench\) official judgment PDF - AKHB Cloud Repository \(20250822_HCBMo40260972021.pdf\)](#)

1-page official High Court of Judicature at Bombay (Nagpur Bench) judgment PDF (20250822_HCBMo40260972021.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 1 physical pages of 20250822_HCBMo40260972021.pdf read and verified page-by-page. Original bytes (18,377 bytes) match SHA-256 7a3c5c99481550c7250bbf7fd0bb106f01fdcoe5ad7a94ad0235c4bb2c96c648.

STATUTORY SCOPE

Procedural dismissal under Article 226 of the Constitution. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive 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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