The Principal Commissioner of Income Tax-I, Nagpur v. The Akola Janta Commercial Cooperative Bank Ltd., Akola

Income Tax Appeal No. 35/2022

Income Tax Appeal No. 35/2022 (Bom HC Nagpur Bench, decided 26.09.2025) | 2025-09-26

Akola Janta Commercial Cooperative Bank: Revenue permitted to withdraw ITA 35/2022; no tax issue adjudicated.

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 Siddheshwar S. Thombre

Assessment years: Not specified in supplied order

Scope of this order

Withdrawal of Revenue's appeal without a substantive determination.

01 FACTS OF THE CASE

Revenue filed a pursis dated 25 August 2025 stating that it did not wish to prosecute ITA 35/2022 against Akola Janta Commercial Cooperative Bank. It sought permission to withdraw and refund of court fees under the rules.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted permission. The order does not give a monetary-limit reason, circular, assessment year or underlying tax issue.

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03 JUDICIAL DECISION

The appeal was disposed of as withdrawn; court fees were to be refunded in accordance with the rules.

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04 OUTCOME / IN WHOSE FAVOUR

Withdrawal of Revenue's appeal without a substantive determination.

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05 EXPERT COMMENTS

Do not import a low-tax-effect explanation — The pursis is described as an instruction not to prosecute. The source does not identify a monetary limit or circular, so such a reason cannot be inferred from the fact of withdrawal.

The tax question remains unaddressed here — Neither a deduction nor the cooperative bank's tax liability is decided. This procedural order should not be cited as a substantive precedent on those matters.

The refund direction is limited — Court-fee refund under the rules is expressly granted. The order contains no direction to refund tax or interest and no express revival liberty.

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SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20250926_HCBM040215142022.pdf)

1-page official High Court of Judicature at Bombay judgment PDF (20250926_HCBM040215142022.pdf, 24,969 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: 51dc7bc101be402a12d561949419bc3a52289ceb85e225633a8ec113242dcc60.

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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