Pr. Commissioner of Income Tax-2, Nagpur v. M/s. Unitech Power Transmission Ltd., Nagpur

Income Tax Appeal No. 8 of 2021

2025:BHC-NAG:13608-DB | Income Tax Appeal No. 8 of 2021 | 2025-12-05

Unitech Power Transmission: Revenue's ITA 8/2021 withdrawn on its pursis; court-fee refund under the rules.

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 Raj D. Wakode

Assessment years: Not specified in supplied order

Scope of this order

Revenue's appeal ended by withdrawal; the substantive tax questions were not adjudicated.

01 FACTS OF THE CASE

Revenue tendered a pursis dated 5 December 2025 in ITA 8/2021, stating that the matter did not fall within an exception and was below the permissible limit, and requested withdrawal. The source uses the wording "tax evasion" in that submission.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The pursis was taken on record and the withdrawal request accepted. The order gives no numerical tax amount or limit, circular number, exception analysis or assessment year.

Source: PDF p. 1

03 JUDICIAL DECISION

The appeal was disposed of as withdrawn. Court fee was to be refunded in accordance with the rules.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

Revenue’s appeal ended by withdrawal; the substantive tax questions were not adjudicated.

Source: PDF p. 1

05 EXPERT COMMENTS

Preserve the recorded submission without reconstructing it — The source uses “tax evasion” and states that it is below the permissible limit and outside an exception. That wording is retained as a source feature, not converted into a finding of evasion or a quantified tax-effect calculation.

Withdrawal is not approval of the merits — The Court accepted the procedural request. It did not test the underlying tax issue or affirm a particular substantive rationale.

Refund concerns court fee — The refund direction is governed by the applicable court-fee rules. It is not an order refunding income tax, interest or a disputed demand.

Source: PDF p. 1

SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20251205_HCBM040050112021.pdf)

1-page official High Court of Judicature at Bombay judgment PDF (20251205_HCBM040050112021.pdf, 29,327 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: 5c558dc04154371211ad6831f4990f32de7f00dd9669cafe7c885c44dd720d8e.

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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