ADESH TYAGI & ANR v. ASST.COMMISSIONER OF INCOME TAX

W.P.(C) 2043/2006

No neutral citation stated in source | 2026-01-12

Challenge to ex-parte Tribunal proceedings became infructuous after merits disposal; revival liberty retained.

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years: Not specified in source

01 FACTS OF THE CASE

The petitioners, directors of a company, sought to set aside an ex-parte Tribunal order in the company's appeal. Department counsel informed the Court that the appeal had since been decided on merits on 12 July 2018 in ITA 1492/Del/2005, and that Revenue's appeal against that decision, ITA 403/2019, was pending before the High Court.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Accepting Department counsel's statement, the Court treated the challenge to the earlier ex-parte proceedings as having lost its purpose following the merits decision. It did not examine the tax issue or decide the pending Revenue appeal.

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03 JUDICIAL DECISION

The writ was dismissed as infructuous and the interlocutory applications were disposed of. The petitioners were free to apply for revival if any grievance still subsisted.

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04 OUTCOME / IN WHOSE FAVOUR

This writ ended without a merits determination. A subsisting grievance could support an application for revival; the separate appeal ITA 403/2019 was only recorded as pending.

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05 EXPERT COMMENTS

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

The later merits decision displaced this procedural challenge — The reason for closure was the intervening Tribunal decision, as reported by Revenue's counsel. The order should be used to explain why a challenge to ex-parte proceedings no longer required adjudication here. It does not validate the original absence of a hearing or establish what relief the Tribunal eventually granted to the company.

Keep the two High Court proceedings separate — The writ and ITA 403/2019 served different purposes. Disposal of the writ did not dispose of Revenue's challenge to the Tribunal's merits decision. For practical case tracking, the status of that appeal must be checked independently; this order supplies only its pending status as reported on 12 January 2026.

The revival reservation protects an unresolved grievance — Paragraph 5 leaves a route back if the petitioners can identify a grievance that survives the later Tribunal decision. It grants permission to apply, not automatic restoration or advance acceptance of that grievance. No revival deadline or merits direction is specified, and neither a refund nor a tax liability is determined here.

Source: PDF p.1

SOURCE & VERIFICATION

Delhi High Court original order - verified repository copy

2-page official High Court of Delhi judgment PDF (DLHC010718552006_1_2026-01-12.pdf).

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

Open cited source rendition

Both original pages read and visually inspected; the pending Revenue appeal is distinct from this disposed writ.

STATUTORY SCOPE

No numbered Income-tax Act provision or assessment year is stated in this order.

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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