# M/s Righill Electricals Pvt. Ltd. v. Assistant Commissioner of Income Tax, Bhopal & Anr.

I.T.A. No. 215/2012

I.T.A. No. 215/2012 (High Court of Madhya Pradesh, Jabalpur, order dated 2022-02-16) | 2022-02-16

## Appeal dismissed as infructuous after the appellant reported redress under Vivad Se Vishwas.

High Court of Madhya Pradesh | Division Bench | Justice Sheel Nagu | Justice Dwarka Dhish Bansal

Assessment years:

**Scope of this order**

The appeal ended on reported redress, without a merits determination.

### 01 FACTS OF THE CASE

In IA 1273/2022 the appellant sought withdrawal, informing the Court that its grievance stood redressed following the Direct Tax Vivad Se Vishwas Act, 2020.

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## 02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the reasons in the withdrawal application; no tax merits or settlement computation was examined.

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## 03 JUDICIAL DECISION

The application was allowed and the appeal dismissed as infructuous.

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## 04 OUTCOME / IN WHOSE FAVOUR

The appeal ended on reported redress, without a merits determination.

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## 05 EXPERT COMMENTS

Attribute settlement redress to the application — The short order records the appellant's statement. It does not reproduce a settlement certificate, payment amount or terms that could be independently verified from this source.

Do not turn procedural closure into precedent on the scheme — The order neither construes eligibility nor determines a tax adjustment. Its relevance is the disposition of this specific pending appeal.

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## SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 1-page source PDF; all pages read, including signature-only pages.

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: 1f96ec86c4fed0d2f25539eb5d7221c2e6088060e97f8fc16fb2ea8eae8f2a57.

## STATUTORY SCOPE

The order names the Direct Tax Vivad Se Vishwas Act, 2020, Act No.3 of 2020. It does not identify an assessment year or interpret a particular scheme section.

## 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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