Smt. Seema Bhattacharya v. Principal Commissioner of Income Tax-II, Jabalpur

Review Petition No. 331/2021

Review Petition No. 331/2021 (High Court of Madhya Pradesh, Jabalpur, order dated 2022-05-12) | 2022-05-12

Review petition dismissed as withdrawn at counsel's request.

High Court of Madhya Pradesh | Division Bench | Chief Justice Ravi Malimath | Justice Purushaindra Kumar Kaurav

Assessment years:

Scope of this order

Review proceedings ended by withdrawal; no fresh merits ruling or express liberty was recorded.

01 FACTS OF THE CASE

Seema Bhattacharya's review petition came before the Division Bench. Counsel requested withdrawal.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The order records the request without discussing the earlier decision or the grounds for review.

Source: PDF p. 1

03 JUDICIAL DECISION

The review petition was dismissed as withdrawn and the pending interlocutory application disposed of accordingly.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

Review proceedings ended by withdrawal; no fresh merits ruling or express liberty was recorded.

Source: PDF p. 1

05 EXPERT COMMENTS

Withdrawal does not decide the review grounds — The supplied order contains no analysis of error apparent or the underlying tax controversy. It cannot support an inferred rejection of those grounds on merits.

Retain the whole original — The original has two physical pages; the second contains no additional substantive direction. The complete PDF is preserved rather than treating the second page as another case.

Source: PDF p. 2

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 2-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 2 physical source pages read and visually inspected. SHA-256: 32375bf7e8553a6f214f0ba51f0933dc360628f4bb24ff0cce86e59b1b3912c3.

STATUTORY SCOPE

The supplied order does not identify an assessment year or decide an Income-tax Act charging provision. No unstated provision is assigned.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.