Bhagwan Das Mangal v. Assistant Commissioner of Income Tax (Central), Gwalior, stationed at Bhopal

W.P. No. 16126/2022

W.P. No. 16126/2022 (High Court of Madhya Pradesh, Gwalior, order dated 2022-10-14) | 2022-10-14

Writ dismissed as infructuous following a subsequent authority order.

High Court of Madhya Pradesh | Division Bench | Chief Justice Ravi Malimath | Justice Anand Pathak

Assessment years:

Scope of this order

The pending writ ceased to require adjudication; the source does not state that a refund, demand cancellation or exemption was granted.

01 FACTS OF THE CASE

During Bhagwan Das Mangal's writ proceeding, the respondent authority passed an order dated 12 October 2022.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the subsequent order rendered the petition infructuous. It did not reproduce or evaluate the authority's decision.

Source: PDF p. 1

03 JUDICIAL DECISION

The writ petition was dismissed as infructuous on 14 October 2022.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

The pending writ ceased to require adjudication; the source does not state that a refund, demand cancellation or exemption was granted.

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05 EXPERT COMMENTS

A supervening order explains closure, not its tax consequences — The High Court identifies the authority order only by date. Its contents and effect on liability should be checked in that separate order before making any merits claim.

Preserve the complete two-page source — The second physical page adds no substantive reasoning. It remains part of the original PDF and is not counted as a separate decision.

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: ffdbe4a4b5bc6c03ff1a1f2dd9159e812c59732e42396b1e894bd978e5d0d2bb.

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.

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