Deputy Commissioner of Income Tax-I(I), Bhopal v. V.K. Brahmankar

Review Petition No. 619/2020

Review Petition No. 619/2020 (High Court of Madhya Pradesh, Jabalpur, order dated 2023-01-05) | 2023-01-05

Revenue review petition dismissed as abated after failure to act following the assessee's death.

High Court of Madhya Pradesh | Division Bench at Jabalpur | Ravi Malimath, Chief Justice | Vishal Mishra, J.

Assessment years: Not specified in order text

01 FACTS OF THE CASE

In Review Petition 619/2020, Revenue was informed that respondent V. K. Brahmankar had died more than two years earlier. Time had been granted to the petitioner to take the necessary steps.

Source: PDF p.1, opening paragraph

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the petitioner had still not taken the required action and found no ground to proceed further. It did not examine the grounds of review or the underlying assessment dispute.

Source: PDF p.1, second paragraph

03 JUDICIAL DECISION

Review Petition 619/2020 was dismissed as abated against the respondent assessee. The pending interlocutory application was also disposed of.

Source: PDF p.1, operative paragraphs

04 OUTCOME / IN WHOSE FAVOUR

Revenue's review proceeding ended on abatement. The order specifies neither a tax issue nor an assessment year and does not pronounce on the correctness of the earlier substantive decision.

Source: PDF p.1, complete order

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The failure to act is central: Death alone is not the full procedural history recorded here: the Court had allowed time and Revenue had not done the needful. Case management must track the death report, the directions issued and the action actually taken before representing that review can proceed. (PDF p.1, first two paragraphs)

Abatement is not rejection on tax merits: The Court declined to proceed because the required action remained undone, not because it evaluated the proposed review grounds. The order cannot support a substantive proposition about the assessment or tax treatment that had led to the review. (PDF p.1, complete order)

Do not infer an unrecorded restoration remedy: No liberty to revive, substitution timetable or ruling on the liability of legal representatives appears in this order. Any later procedural remedy requires its own legal and factual foundation; this decision establishes only the recorded dismissal and disposal of the pending application. (PDF p.1, operative paragraphs)

Source: PDF p.1, first two paragraphs

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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