Rakesh Kumar Bhandari v. Assistant Commissioner of Income Tax-4(1), Indore & Anr.

M.C.C. No. 525/2023

M.C.C. No. 525/2023 (High Court of Madhya Pradesh, Indore, order dated 2023-04-03) | 2023-04-03

Miscellaneous civil application dismissed as infructuous on the applicant's request.

High Court of Madhya Pradesh | Division Bench at Indore | Sushrut Arvind Dharmadhikari, J. | Prakash Chandra Gupta, J.

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Rakesh Kumar Bhandari sought leave to withdraw MCC 525/2023 against the income-tax authorities, stating that the application had become infructuous. The order does not set out the underlying tax dispute or the event that made the application unnecessary.

Source: PDF p.1, opening paragraph

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on counsel's statement that the application had become infructuous. No contested issue or substantive tax reasoning was decided in the two-page order.

Source: PDF p.1, order

03 JUDICIAL DECISION

MCC 525/2023 was dismissed as having rendered infructuous.

Source: PDF p.1, final paragraph

04 OUTCOME / IN WHOSE FAVOUR

The application ended without a merits determination. No express liberty to refile, restoration direction or costs condition was granted.

Source: PDF pp.1–2, complete order

05 EXPERT COMMENTS

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

Use the operative description: Although counsel sought withdrawal, the Court's actual disposition was dismissal as infructuous. That distinction preserves what was ordered and avoids suggesting a contested rejection of Bhandari's underlying tax claim. (PDF p.1, order)

The reason for mootness is not supplied: Unlike an order recording payment or release, this source does not identify the event that removed the controversy. It cannot substantiate an assertion that a demand was withdrawn, a refund paid or an assessment cancelled. (PDF p.1, order)

No additional procedural entitlement is expressed: The order does not reserve liberty or restore another proceeding. Any later claim must be assessed from its own record and applicable procedure; this dismissal supplies neither a substantive tax precedent nor an express permission to start again. (PDF pp.1–2, complete order)

Source: PDF p.1, order

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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