Anurag Agrawal v. Income Tax Officer-5(1), Indore & Anr.

W.P. No. 11030/2022

W.P. No. 11030/2022 (High Court of Madhya Pradesh, Indore, order dated 2023-04-03) | 2023-04-03

Writ dismissed as infructuous after counsel reported that the grievance had been redressed.

High Court of Madhya Pradesh | Division Bench | Justice Sushrut Arvind Dharmadhikari | Justice Prakash Chandra Gupta

Assessment years:

Scope of this order

The pending proceeding ended on reported redress; no separate merits relief can be inferred.

01 FACTS OF THE CASE

Anurag Agrawal's counsel stated that the grievance had already been redressed during the pendency of the writ.

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02 DISCUSSION BY THE HON'BLE COURT

The Court acted on that statement and did not describe the action providing redress or decide a substantive tax issue.

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03 JUDICIAL DECISION

The writ petition was dismissed as having become infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The pending proceeding ended on reported redress; no separate merits relief can be inferred.

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05 EXPERT COMMENTS

Attribute the redress to counsel's statement — The source does not identify a refund, assessment revision or monetary amount. The underlying act of redress requires its own record.

Infructuous disposal is not affirmation of the tax action — The Court ended a proceeding said to lack a surviving grievance. It did not adjudicate the original challenge for or against either party.

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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: 0963dd8a90b496d2777d85172267a96d88304491e90e4fcd8acb2beaa9d954d1.

STATUTORY SCOPE

No assessment year, tax amount or substantive Income-tax Act provision is identified or decided in this supplied short order.

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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