Vinay Agrawal v. Principal Commissioner of Income Tax, Gwalior & Anr.

W.P. No. 6107/2023

W.P. No. 6107/2023 (High Court of Madhya Pradesh, Gwalior, order dated 2023-04-18) | 2023-04-18

Withdrawal allowed with liberty to raise factual and legal contentions before the competent authority.

High Court of Madhya Pradesh | Division Bench | Justice Rohit Arya | Justice Satyendra Kumar Singh

Assessment years:

Scope of this order

The opportunity to advance contentions was preserved; no tax action was quashed or stayed.

01 FACTS OF THE CASE

Vinay Agrawal requested withdrawal with liberty to raise all available factual and legal contentions before the competent authority at the appropriate stage.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that prayer without deciding those contentions or specifying their merits.

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03 JUDICIAL DECISION

The Court ordered withdrawal on the requested terms.

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04 OUTCOME / IN WHOSE FAVOUR

The opportunity to advance contentions was preserved; no tax action was quashed or stayed.

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05 EXPERT COMMENTS

Retain both the forum and timing qualifications — The reserved arguments are to be made before the competent authority at the appropriate stage. The order does not give immediate relief or resolve which contention will succeed.

Open contentions are not favourable findings — Acceptance of the withdrawal prayer leaves the substantive positions for later consideration. No assessment year, amount or charging-section holding appears in this source.

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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: c7f7aeed282f0a8d7054ab179c0bec2f77fbfa85b89d749dcc0d6513a1bf2494.

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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