Inderpal Singh Ahuja v. A.V. Singh, Commissioner of Income Tax and others

CWP 6551/2006

CWP 6551/2006 | 2026-02-18

CWP 6551/2006 dismissed as infructuous following uncontroverted subsequent developments.

No Income-tax Act section expressly identified in this order.

High Court of Punjab and Haryana | Justice Jagmohan Bansal; Justice Amarinder Singh Grewal | Justice Jagmohan Bansal | Justice Amarinder Singh Grewal

Assessment years: Not specified in supplied order

Scope of this order

Procedural closure without a stated decision on the underlying tax merits.

01 FACTS OF THE CASE

Revenue submitted that subsequent developments had rendered CWP 6551/2006 infructuous. The petitioner's senior counsel expressed inability to controvert that position.

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02 DISCUSSION BY THE HON'BLE COURT

The one-page order does not identify those developments, the original tax dispute, an assessment year or any statutory provision. The recorded positions concern whether a live controversy remained.

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03 JUDICIAL DECISION

The petition was dismissed as having become infructuous. Pending applications, if any, were disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural closure without a stated decision on the underlying tax merits.

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05 EXPERT COMMENTS

Closure is not validation of the tax action — Infructuousness concerns the utility of deciding the petition after later events. This order does not affirm an assessment, reject a statutory interpretation or decide the original grounds against the taxpayer.

Keep the factual gap explicit — The later developments are unnamed. A refund, withdrawal, settlement or superseding order must not be inserted merely to explain the disposal; none is established by this PDF.

Use the precise procedural record — The petitioner's inability to controvert Revenue's statement supports the recorded closure. It is not a substantive concession on every issue that may have arisen in the long-pending petition.

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SOURCE & VERIFICATION

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Complete source PDF reviewed: 1 physical pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 66e23b31d2f3c1f67ec9c6d79c185fa921f73a599f51cbbf757a82489b09b1b3.

STATUTORY SCOPE

Only expressly identified provisions are indexed. No unprinted tax provision or assessment year is inferred.

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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