# M.A. Jabbar & Company v. Commissioner of Income Tax (VI) & Anr.

Writ Petition 2437/2005

W.P. No. 2437/2005 (Andhra Pradesh High Court, 2005-02-22) | 2005-02-22

## KVSS challenge dismissed for unexplained delay and laches

Andhra Pradesh High Court | Division Bench at Hyderabad | M.H.S. Ansari | T.Ch. Surya Rao

Assessment years:

### 01 FACTS OF THE CASE

M.A. Jabbar & Company sought permission to pay tax under the Kar Vivad Samadhan Scheme, 1998. A letter of 16 November 2001 stated that its application had been rejected and that rejection had earlier been intimated on 5 January 2000; a copy was enclosed.

Source: PDF pp.2–3

## 02 DISCUSSION BY THE HON'BLE COURT

Even taking 16 November 2001 as the date of knowledge, the Court considered the writ filed in 2005 inordinately delayed. The supporting affidavit offered no explanation. The Court expressly declined to enter the merits of the contentions.

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## 03 JUDICIAL DECISION

The writ petition was dismissed at admission solely on delay and laches.

Source: PDF pp.2–3

## 04 OUTCOME / IN WHOSE FAVOUR

The rejection remained undisturbed because the challenge was procedurally barred in the circumstances. No ruling on substantive KVSS eligibility or payment entitlement was made.

Source: PDF pp.2–3

## 05 EXPERT COMMENTS

The later knowledge date did not cure the delay — The Court gave the petitioner the benefit of the later date appearing in the correspondence and still found unexplained delay. Its reasoning therefore did not depend solely on proof of service of the original January 2000 rejection. The absence of an explanation in the affidavit was decisive.

Laches here is not a newly prescribed statutory limitation — The judgment applies delay and laches to this writ on its chronology. It does not establish a universal filing period for every scheme dispute or decide a statutory limitation question. A future comparison would need its own knowledge dates and explanation rather than treating this interval as a numerical rule.

Scheme merits were expressly reserved from adjudication — The Court did not examine why the application was rejected, whether the declarant was eligible or whether payment could be accepted. The outcome must not be described as judicial approval of the rejection's substantive reasoning. Nor does the order revive a historical scheme or supply current settlement advice.

Source: Editorial analysis; source references in the structured comments

## SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 3-page supplied source; all pages read.

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

## STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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