

M/s U.P. Transformers India Pvt. Ltd. v. Commissioner of Income Tax (Central), Kanpur

Civil Appeal Nos. 916-921 of 2016

No separate citation stated in the source | 2026-08-23

Procedural outcome of the listed appeals before the Special Lok Adalat; no substantive tax question is formulated in this record.

Supreme Court Special Lok Adalat: two judicial members and three advocate members | K. V. Viswanathan, J. | Arun Palli, J.

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

Civil Appeals 916-921/2016 between U.P. Transformers and the Commissioner were placed before the Supreme Court Special Lok Adalat. The one-page record says there was no settlement and that the matter concerns interpretation of provisions of the Income Tax Act. It gives no assessment year, disputed amount, statutory section or Act year.

Source: [official record of proceedings / paragraphs Numbered award paragraphs1-2 / PDF pages 1 / procedural order](#)

02 DISCUSSION BY THE HON'BLE COURT

There is no substantive discussion of tax law. The panel records the absence of settlement and directs that the matters be listed before the Court. The heading Award does not change the express no-settlement content.

Source: [official record of proceedings / paragraphs Numbered award paragraphs1-2 / PDF pages 1 / procedural order](#)

03 JUDICIAL DECISION

The matters were directed to be listed before the Court. No compromise terms, allowance, dismissal or tax-merits determination appears in this record.

Source: [official record of proceedings / paragraphs Numbered award paragraphs1-2 / PDF pages 1 / procedural order](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Neither side on tax merits; no settlement recorded

List the appeals before the Court

Procedural listing only

The Act year and sections are not stated. This is retained as a tax-proceeding record, not as a substantive Income-tax Act 1961 ratio or proof of later disposal.

Source: [official record of proceedings / paragraphs Numbered award paragraphs1-2 / PDF pages 1 / procedural order](#)

05 AKHB REVIEW POINT

Do not mark the tax appeals as settled or finally disposed merely because this source is headed Award. Its text states the opposite: there was no settlement and the appeals were to return to Court. Verify the underlying statutory issues and any later order before reporting the merits or present status.

Source: [official record of proceedings / paragraphs Numbered award paragraphs1-2 / PDF pages 1 / procedural order](#)

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Record of proceedings; individual author not stated

OTHER PANEL MEMBERS, NOT JUDICIAL MEMBERS

Dr Aditya Sondhi, Senior Advocate; Ms N. S. Nappinai, Senior Advocate; Ms Shriya Maini, Advocate-on-Record

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income Tax Act (year not specified in this order)

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official record of proceedings\)](#)

Identified source rendition: 1 PDF pages; SHA-256
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[Open cited source rendition](#)

Source heading is Award, but paragraphs 1-2 record no settlement and a listing direction.

The Act year, sections, AYs and tax amounts are absent and are not invented.

The panel includes three advocates in addition to the two judicial members; those advocates are not described as Supreme Court judges.

The proceeding date is 23 August 2026; digital-signature annotation 25 August 2026 is not substituted as the decision date.

No neutral or reported citation printed in this order.

No assessment year is stated in this short procedural record.

STATUTORY SCOPE

No substantive statutory merits determination in this procedural record

No automatic Income-tax Act2025 mapping or present procedural-status certification.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official record of proceedings - PDF pages: 1](#)

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