

Harish Gidwani, Deputy Commissioner Of Income Tax v. Prashant Chandra

CONTEMPT APPEAL No. 6 of 2024

Supplied court order; no reported citation stated | 2024-08-09

Operation of the contempt judgment was stayed subject to Rs.1 lakh deposit by 12 August 2024 with the Senior Registrar in an interest-bearing account. Complete contempt record and compliance report could be filed; department could give the assessee all writ-judgment benefits. List week commencing 2 September 2024 and forward order for immediate release.

Division Bench | Attau Rahman Masoodi | Ajai Kumar Srivastava-I

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

The Deputy Commissioner urgently appealed a contempt judgment dated 9 August 2024 imposing seven days simple imprisonment. The underlying 31 March 2015 writ judgment benefiting the assessee had not been challenged.

Source: [PDF p.1](#); [PDF p.2](#)

02 DISCUSSION BY THE HON'BLE COURT

Without the contempt application and replies, the Bench could not decide merits. It protected the remedial right while emphasizing compliance with the final writ judgment.

Source: [PDF p.1](#); [PDF p.2](#)

03 JUDICIAL DECISION

Operation of the contempt judgment was stayed subject to Rs.1 lakh deposit by 12 August 2024 with the Senior Registrar in an interest-bearing account. Complete contempt record and compliance report could be filed; department could give the assessee all writ-judgment benefits. List week commencing 2 September 2024 and forward order for immediate release.

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04 OUTCOME / IN WHOSE FAVOUR

Conditional interim protection and release were directed; contempt appeal merits remained open.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Urgent protection preserved the remedial opportunity — The contempt appeal came before the Bench on the same day as immediate execution of the sentence. Without the contempt application and replies, the Bench expressly could not assess merits. It protected the appeal opportunity through interim relief rather than exonerating the officer or reversing the contempt finding.

The condition and the compliance obligation are separate — The stay was subject to depositing Rs.1 lakh by 12 August 2024 with the Senior Registrar in an interest-bearing account; immediate release was also directed through the Chief Judicial Magistrate. That deposit is not described as payment of tax or full satisfaction of the original judgment. Proof of deposit and subsequent orders are needed to establish how the interim arrangement operated.

The final writ judgment remained central — The Bench emphasized that the 31 March 2015 writ judgment had never been challenged and had attained finality. It permitted the department to give all its benefits to the assessee and called for the complete contempt record and compliance report. Suspension of the contempt judgment did not authorize ignoring that underlying obligation.

Limits on reliance — This order supplies no final determination of contempt liability or the precise tax relief in the 2015 judgment. A practical account must connect the writ judgment, contempt decision, conditional appellate stay and later compliance. It cannot describe the officer as finally cleared or the assessee's entitlement as displaced.

Source: [PDF p.1](#); [PDF p.2](#)

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

Open cited source rendition

STATUTORY SCOPE

Ancillary contempt appeal under Section 19 of the Contempt of Courts Act 1971, enforcing an assessee's writ judgment. No Income-tax provision or tax merits are decided.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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