Charan Jeet Singh Sethi v. Principal Commissioner of Income Tax, Ghaziabad and another

WRIT TAX No. 828 of 2023

2025:AHC:142138 | 2025-08-20

The writ was dismissed and any interim order stood discharged.

Allahabad High Court | Single Judge | Piyush Agrawal

Assessment years:

01 FACTS OF THE CASE

Counsel stated that the petitioner had opted for Vivad Se Vishwas Scheme, 2024 and requested dismissal as infructuous.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that the petition had lost its efficacy on the stated basis.

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03 JUDICIAL DECISION

The writ was dismissed and any interim order stood discharged.

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04 OUTCOME / IN WHOSE FAVOUR

The petition ended on counsel’s statement about opting for the scheme.

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05 EXPERT COMMENTS

Scheme election is the stated reason for closure — Charan Jeet Singh Sethi's counsel said that the petitioner had opted for Vivad Se Vishwas Scheme, 2024 and requested dismissal as infructuous. The Court acted on that statement. This documents an election and the resulting end of the writ; it does not certify acceptance of a declaration, payment of the determined sum or completed settlement.

Interim protection is expressly conditional — The operative sentence discharges any interim order. The words "if any" should remain visible because this one-page source neither identifies an earlier protective order nor establishes its terms. The dismissal does not decide the disputed tax liability, and the scheme record would be needed to establish the independent settlement outcome.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified.

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

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