Lady Willingdon Hospital v. Chief Commissioner of Income Tax

CWP No.129/2004

Supplied court judgment; no neutral citation stated | 2008-07-25

Writ petition dismissed as withdrawn after counsel placed the client's written withdrawal instruction on record.

Division Bench | Deepak Gupta | V.K. Ahuja

Caption reconciled from matched court metadata

Party names are supplied by the preserved metadata record; they are not printed on this one-page court sheet. Docket, date, CNR and disposal description match. The signed sheet controls the judicial directions and bench.

01 FACTS OF THE CASE

In CWP 129/2004, petitioner counsel K.D. Sood placed on record a letter from his client instructing withdrawal. The supplied one-page order omits party names; the matched court metadata identifies Lady Willingdon Hospital and the Chief Commissioner of Income Tax under the same CNR, docket and decision date.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The signed sheet records the client's instruction and the procedural disposal. It gives no reasons for abandoning the tax challenge and identifies no statutory provision, assessment year or disputed amount.

Source: PDF p.1

03 JUDICIAL DECISION

The Court dismissed the writ petition as withdrawn on 25 July 2008. The supplied order contains no express liberty to file afresh, costs award or merits ruling.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The petitioner's writ ends by withdrawal. This is not a determination that either side succeeds on an Income-tax Act issue.

Source: PDF p.1

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05 EXPERT COMMENTS

Written client instructions explain the procedural endpoint — The Court records that counsel produced the client's letter instructing withdrawal. That is the stated basis for dismissal as withdrawn. It does not establish a settlement, payment, admission of tax liability or abandonment of any particular legal proposition; the sheet supplies none of those facts. (Source: PDF p.1).

Withdrawal is not an adjudication of the underlying tax dispute — The source does not identify the challenged assessment or notice, an assessment year, an amount or an Income-tax Act section. No substantive tax ratio can be extracted from this disposal. The order should be used as evidence of this writ's procedural endpoint rather than as authority accepting the department's tax position. (Source: PDF p.1).

Do not add fresh-filing liberty or continuing protection — The supplied order says dismissed as withdrawn without an express fresh-filing reservation or interim-protection direction. It does not establish the effect of any earlier order or the availability of a later remedy. Those questions require the complete case record and applicable law, independently checked. (Source: PDF p.1).

Party identity is supplied by matched metadata, while the signed sheet controls the order — The supplied court sheet has no party caption. The preserved court metadata identifies CWP 129/2004 and CNRHPHC 010010152004 with the 25 July 2008 decision date and a matching description of the withdrawal letter. Party names are attributed to that record, not presented as printed on the sheet. Deepak Gupta and V.K. Ahuja are read directly from the signed order. (Source: PDF p.1).

Source: PDF pp.1–1; Matched court metadata for caption

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied one-page order read and visually inspected; original bytes checked by SHA-256. The sheet lacks party names: the caption is reconciled from supplied court metadata matching CNR, docket, date and disposal text. The signed original controls the bench and operative directions. Subsequent treatment has not been verified.

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Source checked 2026-10-23. Later proceedings and present precedential treatment have not been independently 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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