Commissioner of Income Tax v. Shivalik Hatcheries

Income Tax Appeal No.7/2000

Supplied court judgment; no neutral citation stated | 2008-09-23

Revenue's appeal dismissed as not pressed after counsel stated that a coordinate-bench judgment dated 24 June 2008 covered the matter.

Division Bench | Jagdish Bhalla, Chief Justice | Kuldip Singh

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 ITA 7/2000, appellant counsel Vandana Kuthiala stated that the matter was squarely covered by a coordinate Division Bench judgment dated 24 June 2008 and did not wish to press the appeal. Party names are absent from the one-page sheet; the matched court metadata identifies Commissioner of Income Tax v. Shivalik Hatcheries for the same CNR, docket and date.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded counsel's statement and disposed of the appeal without reproducing the coordinate-bench judgment, its case identity, the underlying facts or the Income-tax Act question.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as not pressed on 23 September 2008. The source supplies no independent substantive ruling on the tax question.

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04 OUTCOME / IN WHOSE FAVOUR

The departmental appeal ends procedurally. The taxpayer does not receive a fresh reasoned tax-law determination in this short order.

Source: PDF p.1

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05 EXPERT COMMENTS

The recorded concession must be distinguished from the missing precedent — Counsel's statement that the matter was squarely covered explains the decision not to press ITA 7/2000. The source identifies only the coordinate-bench judgment's date,24 June 2008. It does not state that judgment's title, docket, tax question or reasoning. Those details must not be supplied by guessing among same-date decisions. (Source: PDF p.1).

No standalone tax ratio is established by this disposal — Dismissal as not pressed records the appeal's endpoint. The order does not decide a particular deduction, exemption, assessment year or statutory interpretation. A practitioner relying on the underlying precedent must retrieve and read that judgment and check its applicability and later treatment separately. (Source: PDF p.1).

The order does not explain the underlying assessment outcome — The appeal's withdrawal from contest does not reveal the exact relief in the tribunal or assessment order. The supplied sheet provides no monetary figures, costs award or continuing interim protection. Those matters remain outside this note's source-supported scope. (Source: PDF p.1).

Caption reconciliation and the signed bench are kept separate — The matched court metadata identifies ITA 7/2000, CNRHPHC 010044502000 and 23 September 2008 as Commissioner of Income Tax v. Shivalik Hatcheries, with a matching disposal description. Its judge field differs from the signed sheet and is not used for the bench: the order itself names Jagdish Bhalla, Chief Justice, and Kuldip Singh. The metadata supplies party identity only; it does not replace the judicial text. (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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