Gurmit Singh v. Deputy Commissioner of Income Tax

CWP No.1017/2007

Supplied court judgment; no neutral citation stated | 2009-12-15

Writ petition dismissed as not pressed on counsel's instructions; no substantive tax issue decided.

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 1017/2007, petitioner counsel Satyen Vaidya stated that he had instructions not to press the writ petition. Vandana Kuthiala appeared for the respondents. The supplied sheet omits party names; the matched court metadata identifies Gurmit Singh v. Deputy Commissioner of Income Tax under the same CNR, docket and date.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the statement that the petitioner did not wish to press the writ. The one-page order supplies no facts about the challenged tax action or reasons for the instruction.

Source: PDF p.1

03 JUDICIAL DECISION

The writ petition was dismissed as not pressed on 15 December 2009. No express fresh-filing liberty or interim-protection direction appears in the source.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The writ ends without a fresh merits determination. The source does not establish success for either side on an Income-tax Act proposition.

Source: PDF p.1

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05 EXPERT COMMENTS

Instructions not to press are the recorded reason for disposal — The operative sequence is limited: counsel reports instructions not to press and the Court dismisses the petition on that basis. The source does not say that the dispute was settled, that a tax demand was paid or that the petitioner accepted the department's legal position. Those explanations cannot be inferred from procedural non-pressing alone. (Source: PDF p.1).

The source supports no substantive statutory holding — No Income-tax Act section, assessment year, amount, notice or assessment finding is identified. This order cannot support a proposition about reassessment validity, a deduction or a limitation period. Any account of the underlying controversy requires the pleadings and earlier orders. (Source: PDF p.1).

Do not expand the disposal into unprinted further relief — The order grants no express fresh-filing liberty, costs award or continuation of protection. It also does not independently establish later proceedings or remedies. The note records the historical disposal on 15 December 2009, rather than advising that any fresh procedural period begins with publication. (Source: PDF p.1).

Party names are attributed to the matched court record — The captionless sheet identifies CWP 1017/2007, the decision date and the signed judges Deepak Gupta and V.K. Ahuja. The court metadata for CNRHPHC 010031712007 supplies the Gurmit Singh and Deputy Commissioner of Income Tax caption, together with the same docket, date and matching non-pressing description. That distinction remains visible so readers can assess both identity evidence and the exact source limits. (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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