Commissioner of Income Tax, Shimla v. Steinle Machine Fabric India

Income Tax Appeal No.37 of 2005

Supplied court judgment; no neutral citation stated | 2011-02-26

Revenue appeal disposed of as infructuous after a fresh assessment was made and challenged in separate proceedings.

Division Bench | Deepak Gupta | Sanjay Karol

01 FACTS OF THE CASE

A supplementary affidavit filed by Revenue pursuant to the Court's direction dated 1 June 2010 showed that a fresh assessment had been drawn up against the assessee. The assessee challenged that assessment in separate proceedings.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court held that the assessment involved in the present proceedings no longer survived and the appeal itself had become infructuous. It did not determine the fresh assessment challenge.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The appeal was disposed of as having become infructuous.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal, with no fresh determination of the underlying tax merits or the separate challenge to the fresh assessment.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The affidavit established the changed procedural position — The reason for disposal was not a ruling on an assessment ground. Revenue's supplementary affidavit, filed under an earlier court direction, confirmed the fresh assessment and the assessee's separate challenge. The original appeal had therefore lost its live assessment subject. The dated direction explains how the Court obtained that information; it is not the decision date of this disposal. (Source: PDF pp.1–2).

The separate challenge remains distinct — Unlike an order recording that a later Tribunal decision has attained finality, this source states that the fresh assessment was challenged separately. It does not state the result of that challenge. The disposal cannot be used as proof that the fresh assessment was upheld, set aside, stayed or accepted by the taxpayer. The two proceedings must remain separately identified. (Source: PDF pp.1–2).

Practical limits of citing this order — A comparable procedural review should trace the assessment actually under challenge, its replacement and the proceedings against the replacement before asserting that an older appeal is infructuous. Here the Court made that conclusion on the recorded sequence. The supplied order does not identify an assessment year, disputed amount or substantive provision, and none is inferred in this note. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

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

Appeal, review, recall and stay status has not been independently confirmed.

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