Asha Technologies through partner Rajni Verma v. Deputy Commissioner of Income Tax, Circle Parwanoo and others

Civil Writ Petition No.4653 of 2009-I

Supplied court judgment; no neutral citation stated | 2012-03-15

Writ petition and pending applications dismissed as infructuous on petitioner counsel's submission.

Division Bench | Kurian Joseph | Dharam Chand Chaudhary

01 FACTS OF THE CASE

Asha Technologies petitioned against the income-tax authorities at Parwanoo, Solan and Shimla. At disposal, counsel appearing for the petitioner stated that the writ petition had been rendered infructuous.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that procedural position and dismissed the writ petition as infructuous. The order gives no underlying tax dispute, subsequent event or merits reasoning.

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03 JUDICIAL DECISION

The writ petition was dismissed as infructuous, as were pending applications, if any.

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04 OUTCOME / IN WHOSE FAVOUR

No fresh decision on tax liability or the merits of the original prayers. Pending applications were disposed of with the writ.

Source: PDF p.1

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05 EXPERT COMMENTS

What the disposal establishes — The operative basis is counsel's statement that the petition had become infructuous. The Court then dismissed the writ on that basis. This is a disposal of the proceeding's continuing utility, not a reasoned decision accepting or rejecting an identified assessment ground. The order should therefore be described by its procedural result rather than labelled a tax-merits victory. (Source: PDF p.1).

The reason for becoming infructuous is not supplied — The single-page source does not say whether relief was obtained elsewhere, a demand was paid, an order was replaced or another event removed the dispute. Those possibilities cannot be inserted as facts. A later use of this order would require the underlying petition and subsequent record to establish what issue ceased to require adjudication. (Source: PDF p.1).

Effect on pending applications and further reliance — The express disposal extends to pending applications, if any, so the note does not treat an interlocutory request as independently awaiting determination. The source contains no liberty to file afresh, limitation extension, costs direction or continuing protection. This absence does not decide the availability of some other legal remedy; it limits what this particular order can establish. (Source: PDF p.1).

Source: PDF pp.1–1

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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