Blue Coast Infrastructure Development Pvt. Ltd. v. Commissioner of Income Tax, Shimla and others

Civil Writ Petition No.724 of 2013

Supplied court judgment; no neutral citation stated | 2013-09-20

Writ permitted to be withdrawn with liberty to pursue its contentions before the concerned authority; all questions left open.

Division Bench | A.M. Khanwilkar | V.K. Sharma

01 FACTS OF THE CASE

After hearing the parties at some length, the Court expressed an opinion. In deference to that opinion, petitioner counsel sought withdrawal and liberty to pursue all contentions raised in the writ before the concerned authority.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed withdrawal with the liberty requested and expressly left all questions open before the appropriate authority. It did not set out a determination of any tax issue.

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03 JUDICIAL DECISION

The petition was allowed to be withdrawn with liberty as prayed. All questions were left open to be raised before the appropriate authority.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural permission to withdraw with preserved contentions before the authority; no tax-merits adjudication.

Source: PDF p.1

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05 EXPERT COMMENTS

The forum-specific liberty matters — The liberty sought and granted concerns pursuing the contentions before the concerned or appropriate authority. It should not be rewritten as an express liberty to institute a fresh writ petition. The order preserves the ability to put the questions to that authority while ending the pending writ proceeding. (Source: PDF p.1).

An expressed opinion is not a reported holding — The source records that counsel sought withdrawal in deference to an opinion expressed after hearing. It does not reproduce that opinion or develop reasons deciding the tax controversy. Inferring the Court's position on an unidentified substantive issue would go beyond the published text, particularly because all questions were expressly left open. (Source: PDF p.1).

Preserved questions do not establish additional procedural relief — The order does not prescribe a deadline for approaching the authority or deciding the matter, condone delay, stay recovery or grant a favourable decision on the contentions. A person relying on the liberty would still need to identify the relevant proceeding and applicable procedural requirements from its own record. This note reports the permission actually granted without certifying any later filing or outcome. (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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