Gian Chand Vij v. Assistant Commissioner of Income Tax

Income Tax Appeal No.35/2009

Supplied court judgment; no neutral citation stated | 2014-01-02

Appeal dismissed in default and for non-prosecution when no one appeared for the appellant.

Division Bench | Mansoor Ahmad Mir, Acting 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 supplied 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 35/2009, no one appeared for the appellant. Diwan Singh Negi appeared for the respondent in place of Vandana Kuthiala. The supplied order lacks party names; matched court metadata identifies Gian Chand Vij v. Assistant Commissioner of Income Tax under the same CNR, docket and date.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the absence and disposed of the appeal for default and non-prosecution. It did not examine the disputed assessment, tribunal reasoning or an Income-tax Act question.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed in default and for non-prosecution on 2 January 2014. No fresh merits adjudication or restoration direction appears in the supplied source.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ends procedurally in this order; the source does not establish an appellate tax-law ratio or a substantive finding for Revenue.

Source: PDF p.1

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

05 EXPERT COMMENTS

Non-appearance, rather than an examined tax question, drives the disposal — The signed order records that no one appears for the appellant and dismisses the appeal in default and for non-prosecution. It supplies no discussion of evidence, an assessment year, a disputed amount or statutory interpretation. This procedural order must not be described as a reasoned rejection of the taxpayer's grounds. (Source: PDF p.1).

A default dismissal does not identify the underlying tax result — The appeal number and disposal date are clear, but the order appealed against is not reproduced. The source therefore cannot establish the precise assessment or tribunal relief left in place. A practitioner needs those records before explaining the financial or legal effect on the particular taxpayer. (Source: PDF p.1).

Any restoration question requires a separate record — The supplied order contains no restoration application, decision on sufficient cause, filing period or direction permitting revival. It does not establish whether the appellant subsequently sought or obtained restoration. No new period for procedural action begins merely because this note is published. (Source: PDF p.1).

The caption is reconciled, not invented from advocates' appearances — The matched court metadata supplies Gian Chand Vij and Assistant Commissioner of Income Tax for the same CNR, ITA 35/2009 and 2 January 2014, with a matching absence/default description. Mansoor Ahmad Mir, Acting Chief Justice, and Kuldip Singh are taken from the signed sheet. The complete supplied PDF includes a blank second physical page, which has been inspected and retained. (Source: PDF pp.1–2).

Source: PDF pp.1–2; Matched court metadata for caption

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied 2-page original 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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB Expert Comments is editorial analysis, not the Court's holding. No current-law clearance is claimed.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.