Commissioner of Income Tax (TDS) v. State Bank of Patiala

OMP(M) No.10/2014

Supplied court judgment; no neutral citation stated | 2014-05-15

Fifty-one days' delay in filing the appeal condoned without respondent objection; appeal taken on board, notice waived and connected listing directed.

Division Bench | Mansoor Ahmad Mir, Acting Chief Justice | V.K. Sharma

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 OMP(M)10/2014, the applicant-appellant sought condonation of 51 days' delay in filing an appeal. Respondent counsel had no objection. The source lacks party names; matched court metadata identifies Commissioner of Income Tax (TDS) v. State Bank of Patiala under the same CNR, application docket and date.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court condoned the delay, disposed of the application and took the appeal on board, directing the Registry to diarize it. Vishal Mohan waived notice for the respondent and said an identical matter was pending. Its particulars were to be supplied to the Registry within one week.

Source: PDF p.1

03 JUDICIAL DECISION

Delay of 51 days was condoned. Notice was issued and waived for the respondent; listing with the connected matter was directed for 22 May 2014. The supplied sheet does not print a numbered main appeal or determine its substantive grounds.

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04 OUTCOME / IN WHOSE FAVOUR

The applicant-appellant obtains procedural access to the appeal. Condonation and connected listing do not establish a decision on the underlying TDS liability.

Source: PDF p.1

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05 EXPERT COMMENTS

Condonation removes the recorded delay obstacle, without deciding tax merits — The specific delay in OMP(M)10/2014 is 51 days. The Court records the respondent's lack of objection and condones that delay. It does not set out a general rule that an unopposed delay must always be condoned, and it does not adjudicate the main appeal's tax grounds. The particular application and outcome should remain traceable. (Source: PDF p.1).

Taking the appeal on board does not supply an unprinted appeal number — The Registry is directed to diarize the appeal after condonation. The sheet identifies OMP(M)10/2014 but no main ITA number. No numbered appeal should be manufactured from another bank matter or from a nearby registry entry. The order records a procedural next step, rather than a final appellate decision. (Source: PDF p.1).

Notice waiver and connected listing have distinct functions — Respondent counsel waives notice and identifies an identical pending matter whose particulars must be furnished within one week. The order lists the case with that matter on 22 May 2014 but does not identify its docket or explain its eventual result. These historical directions do not establish compliance or a fresh timetable beginning with publication. (Source: PDF p.1).

Keep the two bank applications separate despite matching language — OMP(M)9/2014 and OMP(M)10/2014 are separate source orders carrying different application numbers and CNRs, although party names, date, delay and procedural language match. The matched metadata supplies this caption only; the signed order controls Mansoor Ahmad Mir, Acting Chief Justice, and V.K. Sharma as the bench. The source identifies no TDS provision, assessment year or disputed sum, so none is inferred. (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 1-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.

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