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

OMP(M) No.11/2014

Supplied court judgment; no neutral citation stated | 2014-06-25

Twenty-seven days of delay condoned on the recorded sufficient cause; appeal taken on board and listed for 12 August 2014.

Division Bench | Mansoor Ahmad Mir, Chief Justice | Tarlok Singh Chauhan

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

The applicant-appellant sought condonation of 27 days of delay in filing the appeal. Respondent counsel had no objection, and that statement was taken on record. The supplied signed sheet has no party caption; the matching CNR metadata identifies Commissioner of Income Tax (TDS) and State Bank of Patiala.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

After hearing counsel and examining the appeal and application, the Court found sufficient cause and condoned the delay. It directed the Registry to diarize the appeal, issued notice, recorded its waiver by Vishal Mohan and fixed the next listing.

Source: PDF p.1

03 JUDICIAL DECISION

OMP(M)11/2014 was allowed and disposed of. The appeal was taken on board, with listing on 12 August 2014. No main ITA number or tax question is stated in this order.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The applicant obtains relief against the filing delay and a procedural route to consideration of the appeal. The source does not decide the underlying TDS liability or show the outcome of the later listing.

Source: PDF p.1

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

05 EXPERT COMMENTS

The recorded finding is sufficient cause for this particular delay — The order both records the respondent's lack of objection and states that the Court examined the appeal and application and found sufficient cause. Neither feature should be omitted when describing why this 27-day delay was condoned. The sheet supplies no detailed explanation for the delay and no general rule making consent conclusive in other cases. (Source: PDF p.1).

Taking the appeal on board is a procedural consequence — The Registry is told to diarize the appeal after the application is allowed. That direction does not establish that the main appeal has succeeded or that a disputed tax demand has been cancelled. The source does not print a main ITA number, identify an assessment year or discuss a TDS provision; these particulars must not be supplied from another bank case. (Source: PDF p.1).

Notice waiver and listing do not establish a later result — Vishal Mohan waives notice for the respondent, and the matter is listed for 12 August 2014. The order does not record an identical connected matter, a deadline to furnish its particulars or a subsequent merits decision. Those directions from other bank applications must not be imported into this one. The listing date is historical, not a new compliance date created by publication. (Source: PDF p.1).

Caption provenance and the complete physical source remain visible — The same CNR, OMP(M)11/2014, date and disposal description reconcile the supplied metadata caption. The signed sheet identifies Mansoor Ahmad Mir, Chief Justice, and Tarlok Singh Chauhan. Its second physical page is blank and is retained in the original PDF. This is a separate application from OMP(M)9 and 10/2014, despite the same parties. (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.