Savita Rao v. Commissioner of Income Tax

Income Tax Appeal No.62/2008

Supplied court judgment; no neutral citation stated | 2014-08-19

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

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 order records Nemo for the appellant in ITA 62/2008. Vinay Kuthiala, Senior Advocate, with Vandana Kuthiala appeared for the respondent. The caption is absent from the signed sheet and is supplied by matching CNR, docket, date and disposal metadata.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court dismissed the appeal in default for non-prosecution. The sheet contains no discussion of a tax question, evidence, assessment year or disputed amount.

Source: PDF p.1

03 JUDICIAL DECISION

ITA 62/2008 was dismissed in default for non-prosecution on 19 August 2014. The source records no restoration application, liberty to revive or merits determination.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The appeal ends procedurally in the supplied order. The document does not establish the detailed tax consequence, the correctness of the order appealed against or any later restoration.

Source: PDF p.1

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05 EXPERT COMMENTS

Non-prosecution is the stated basis of dismissal — The entire disposal is tied to the absence recorded as Nemo for the appellant and the express default/non-prosecution direction. There is no reasoned answer to a statutory tax question. The note should not convert this short disposal into a substantive precedent rejecting the taxpayer's legal position. (Source: PDF p.1).

The underlying financial result needs a separate record — The sheet does not reproduce the assessment, tribunal decision or relief sought in ITA 62/2008. It is therefore insufficient to state a particular addition, deduction or demand as finally upheld. A researcher tracing the actual tax effect needs the appealed order and the subsequent procedural history. (Source: PDF p.1).

A restoration outcome cannot be inferred — No restoration application or decision appears in the supplied order. The source does not establish whether sufficient cause for non-appearance was later advanced, whether the appeal was revived or what procedural period applied. Publication of this historical dismissal creates no fresh restoration timetable. (Source: PDF p.1).

The reconciled caption does not change the source's limited scope — The supplied metadata identifies Savita Rao and Commissioner of Income Tax for the same CNR, ITA 62/2008, date and default description. The bench is taken from the signed sheet: Mansoor Ahmad Mir, Chief Justice, and Tarlok Singh Chauhan. These identity details make the source traceable without filling the absence of a substantive tax discussion. (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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