# Khimi Ram v. Commissioner of Income Tax (Appeal) and another

CMPMO No.11 of 2015

Supplied court judgment; no neutral citation stated | 2015-05-29

**Petition dismissed as withdrawn with liberty to approach the statutory authority, after the Court referred to the alternative income-tax remedy; no costs.**

Article 227

Single Judge | P.S. Rana

## 01 FACTS OF THE CASE

Khimi Ram sought, under Article 227, setting aside and stay of the Income Tax Officer, Mandi order dated 4 March 2013. The source records an appeal pending before CIT(A), Shimla.

Source: PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

The Court identified the special statutory remedy under the Income-tax Act and referred to Union of India v. Major General Srikant Sharma and CIT v. Chabil Dass. Counsel then sought withdrawal. The order does not adjudicate the disputed tax merits.

Source: PDF pp.1–2

## 03 JUDICIAL DECISION

The petition was dismissed as withdrawn with liberty to approach the alternative statutory authority under the Income-tax Act, 1961. No order as to costs.

Source: PDF p.2

## 04 OUTCOME / IN WHOSE FAVOUR

Procedural withdrawal with statutory-forum liberty; the requested quashing and stay were not granted by this order.

Source: PDF pp.1–2


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## 05 EXPERT COMMENTS

The existing appeal framed the forum issue — The petitioner sought supervisory intervention while an income-tax appeal was already pending. The Court placed the statutory remedy at the centre of its discussion, referring to the Act as a special enactment. The sequence matters: after that discussion, counsel requested withdrawal. The operative disposal is therefore withdrawal with liberty, rather than a determination that the challenged tax order was substantively correct. (Source: PDF pp.1–2).

The cited authorities are reported within their source context — The judgment cites Major General Srikant Sharma and Chabil Dass when discussing alternative remedies under Articles 226 and 227. Those citations explain the approach taken in this order. This note does not independently establish the full ratio, qualifications or subsequent treatment of either authority, and does not recast the source discussion as an exceptionless current prohibition on constitutional review. (Source: PDF pp.1–2).

Liberty is confined to the statutory route actually granted — The express liberty is to approach the alternative statutory authority under the Income-tax Act. The order neither grants the requested stay nor quashes the ITO order, and it does not grant fresh-writ liberty, condone appellate delay or direct a favourable appellate outcome. Any later pursuit of the statutory remedy must be assessed from that proceeding's own record. (Source: PDF p.2).

A procedural result is not a tax-merits finding — No assessment year, disputed amount or assessment provision is identified in the two-page source. It would therefore be inappropriate to attribute a specific deduction, jurisdictional tax issue or quantified liability to the Court's disposal. The absence of a costs order should also not be described as compensation to either party. (Source: PDF pp.1–2).

Source: PDF pp.1–2

## 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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