Himalayan Vegefruit Ltd. v. Deputy Commissioner of Income Tax (lead appeal; companion captions not supplied)

Income Tax Appeal No.55/2008, with ITAs60/2008 and61/2008

Supplied court judgment; no neutral citation stated | 2015-10-13

Three appeals dismissed in default and for non-prosecution after being called twice without representation for the appellants.

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.

Lead caption only; all three appeal numbers retained

The metadata caption identifies ITA55/2008. The signed common order also disposes of ITAs60 and61/2008 but does not print their party captions; no companion-party identity is inferred.

01 FACTS OF THE CASE

The common order identifies ITA 55/2008 with ITAs 60 and 61/2008. No one appeared for the appellants; Vinay Kuthiala with Vandana Kuthiala appeared for the respondents. The Court recorded that the appeals had been on its dockets for more than seven years. Captured metadata identifies the parties to the lead ITA 55/2008; the supplied sheet does not print companion captions.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the cases were called twice without representation for the appellants and inferred that they were not interested in pursuing the appeals. It disposed of all three by the same default/non-prosecution direction.

Source: PDF p.1

03 JUDICIAL DECISION

ITAs 55,60 and 61/2008 were dismissed in default and for non-prosecution on 13 October 2015. The source contains no adjudication of their substantive tax grounds or direction on restoration.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The supplied order terminates the three appeals procedurally. It does not state the assessment years, disputed tax amounts, precise financial consequences or whether any later revival occurred.

Source: PDF p.1

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05 EXPERT COMMENTS

The common disposal must retain every printed appeal number — The heading and plural operative direction cover ITA 55/2008 together with ITAs 60 and 61/2008. One canonical note therefore records all three dockets. Publishing three independent accounts of the same signed common order would obscure its shared procedural history and duplicate the source. The supplied metadata caption belongs to the lead record and does not independently establish the companion captions. (Source: PDF p.1).

Two unanswered calls and the recorded age explain this disposal — The Court relies on absence despite two calls and notes that the appeals had remained on its dockets for more than seven years. Those are case-specific observations supporting the stated inference of lack of interest. The order does not create a general seven-year threshold for dismissal or establish that the appellants had no arguable tax grounds. (Source: PDF p.1).

Default is distinct from an examined tax-law conclusion — There is no assessment year, disputed sum, statutory discussion or examination of the appealed decisions in the supplied sheet. It would be inaccurate to present the dismissals as a reasoned confirmation of a particular tax addition. The underlying appellate records are needed to explain each appeal's financial consequence. (Source: PDF p.1).

Caption reconciliation and later procedural history have separate limits — The lead CNR metadata identifies Himalayan Vegefruit Ltd. and Deputy Commissioner of Income Tax, matching the printed lead docket, date and two-call default description. Mansoor Ahmad Mir, Chief Justice, and Tarlok Singh Chauhan are taken from the signed sheet. No restoration application or later decision is supplied, and no liberty or fresh restoration deadline 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 2026-10-24. 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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