Himachal Pradesh School Education Board v. Commissioner of Income Tax

OMP(M) No.32/2015

Supplied court judgment; no neutral citation stated | 2015-12-21

Delay of one year, seven months and twenty-four days condoned; appeal taken on board and listed for 10 May 2016.

Division Bench | Mansoor Ahmad Mir, Chief Justice | Sureshwar Thakur

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 delay in filing an appeal. The respondent had not filed a reply by the date of the order. The signed sheet omits the party caption; matching supplied CNR metadata identifies Himachal Pradesh School Education Board and Commissioner of Income Tax.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Considering the averments in the limitation petition, the Court found sufficient cause to condone the stated delay. It took the appeal on board, directed the Registry to diarize it, issued notice and recorded its waiver by Diwan Singh Negi for the respondent.

Source: PDF p.1

03 JUDICIAL DECISION

Delay of one year, seven months and twenty-four days was condoned, and OMP(M)32/2015 was disposed of. The appeal was listed for 10 May 2016. No main ITA number or substantive tax ruling is printed.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The applicant obtains relief from the filing delay and access to appellate consideration. The document does not determine an exemption, tax demand or the ultimate merits of the appeal.

Source: PDF p.1

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05 EXPERT COMMENTS

Keep the exact delay and the stated basis of condonation — The Court records a delay of one year, seven months and twenty-four days and finds sufficient cause from the limitation petition's averments. The explanation itself is not reproduced. The note therefore cannot identify a particular excuse or turn this result into a general entitlement to condonation of a comparable period. (Source: PDF p.1).

Failure to reply is not an express concession — The opening sentence says the respondent has not filed a reply. It does not record a statement of no objection to condonation. The Court's own sufficient-cause finding remains part of the reasoning. Notice is waived later in the order; that separate procedural step should not be rewritten as agreement on limitation or tax liability. (Source: PDF p.1).

An unprinted main appeal number and tax issue remain unprinted — The direction to take the appeal on board and diarize it follows disposal of OMP(M)32/2015. The source does not identify a main ITA number, assessment year, amount or statutory exemption provision. The Board's name alone is not a basis to invent the underlying tax issue. The later listing does not establish a merits result. (Source: PDF p.1).

The historical listing and caption have limited evidential roles — The order fixes 10 May 2016 for listing and records waiver of notice by Diwan Singh Negi. It does not establish what happened on that date. The supplied metadata reconciles the caption through CNR, application number, date and matching disposal description; the signed bench is Mansoor Ahmad Mir, Chief Justice, and Sureshwar Thakur. (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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