Commissioner of Income Tax v. H.P. General Industries Corp. Ltd.

Income Tax Appeal No.29 of 2014

Supplied court judgment; no neutral citation stated | 2016-03-11

Proceeding dismissed as withdrawn on counsel's client instructions; no costs and no adjudication of the tax merits.

Division Bench | Rajiv Sharma | P.S. Rana

01 FACTS OF THE CASE

In the proceeding captioned ITA No.29 of 2014, counsel for the Commissioner sought permission to withdraw on instructions from her client. No respondent appearance is recorded.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court permitted the withdrawal requested by counsel. It gave no substantive tax reasoning and did not identify an assessment year, disputed amount or statutory question.

Source: PDF p.1

03 JUDICIAL DECISION

The proceeding was dismissed as withdrawn. No costs. The operative text calls it a petition, while the caption records ITA No.29 of 2014.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Withdrawal ended this proceeding; the order contains no fresh determination of tax liability, no costs award and no express liberty to refile.

Source: PDF p.1

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

05 EXPERT COMMENTS

Client instructions explain the recorded disposal — The Court expressly records that counsel acted on instructions imparted by her client. The judicial act was to permit the requested withdrawal and dismiss the proceeding accordingly. The order does not explain the client's reason. It would be unsupported to attribute withdrawal to a monetary limit, settlement, payment, acceptance of the assessee's position or subsequent appellate event. (Source: PDF p.1).

Preserve the source's docket and wording — The heading identifies an income-tax appeal, ITA 29/2014, but the operative paragraph uses the word petition. The note preserves both features without relabelling the proceeding as a writ petition or supplying a different docket. A matching party name is also insufficient to merge this order with the separate ITA 9/2015 order dated 22 March 2016. (Source: PDF p.1).

Withdrawal does not supply a tax ratio — No issue on the correctness of an assessment, deduction or tax treatment was decided in the supplied text. The absence of an adverse discussion is not a reasoned endorsement of an unidentified lower order. Before using this disposal to describe the history of a particular assessment, the underlying appeal and relevant orders would need to be matched independently. (Source: PDF p.1).

Relief should not exceed the operative direction — The source records no costs. It grants no express fresh-proceeding liberty, stay, limitation extension or remand direction. Those benefits cannot be inserted into the result merely because withdrawal was allowed. The second supplied page contains only page numbers and is preserved with the complete original; it provides no additional reasons. (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.

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