Spray Engineering Devices v. Assistant Commissioner of Income Tax

Income Tax Appeal No.36/2009

Supplied court judgment; no neutral citation stated | 2016-05-23

Appeal dismissed in default and for non-prosecution because there was no representation 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

In ITA 36/2009, the Court recorded Nemo for the appellant. Vinay Kuthiala with Vandana Kuthiala appeared for the respondents. The signed order lacks a party caption, supplied here from the matching captured CNR metadata.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the lack of representation for the appellant and dismissed the appeal in default and for non-prosecution. The supplied sheet does not discuss the underlying tax controversy.

Source: PDF p.1

03 JUDICIAL DECISION

ITA 36/2009 was dismissed in default and for non-prosecution on 23 May 2016. No restoration application, revival direction or merits answer appears in the source.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ends procedurally in this supplied order. The document does not establish a specific tax addition as correct or disclose later proceedings affecting that disposal.

Source: PDF p.1

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05 EXPERT COMMENTS

The express reason is absence, not a decision on the tax grounds — The order links dismissal to the absence of representation for the appellant. No evidence, statutory question or assessment finding is examined. A case reference should preserve that procedural basis rather than describe this as a reasoned rejection of the taxpayer's substantive position. (Source: PDF p.1).

The underlying assessment effect requires the appealed records — The supplied sheet states neither the assessment year nor a disputed amount, deduction or exemption. It does not reproduce the order appealed against. Those omissions prevent a reliable account of the specific financial result merely from this dismissal; the underlying assessment and appellate decisions must be traced separately. (Source: PDF p.1).

Restoration and subsequent treatment remain unverified — Nothing in the supplied order records a restoration request, a ruling on sufficient cause for non-appearance or a later revival. No liberty to restore is printed. The note does not supply a new procedural period or claim that later proceedings were checked. (Source: PDF p.1).

The caption comes from a matched record, while the bench comes from the sheet — The supplied metadata identifies Spray Engineering Devices and Assistant Commissioner of Income Tax for the same CNR, ITA 36/2009, date and default description. The signed bench is Mansoor Ahmad Mir, Chief Justice, and Tarlok Singh Chauhan. This reconciliation makes the short procedural order identifiable without adding an unsupported merits narrative. (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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