Baddi Baritiwala Nalagarh Development Authority v. Commissioner of Income Tax and another

CWP No.1922 of 2015

Supplied court judgment; no neutral citation stated | 2017-02-28

Writ dismissed as withdrawn with liberty to seek an appropriate remedy; no underlying tax question determined.

Division Bench | Mansoor Ahmad Mir | Tarlok Singh Chauhan

01 FACTS OF THE CASE

Proxy counsel requested withdrawal of the writ petition with liberty to seek an appropriate remedy. The Court recorded that statement. The supplied order identifies CWP No.1922 of 2015 but does not describe the underlying assessment dispute.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the request for withdrawal and the liberty sought. It did not identify a particular statutory proceeding or decide any substantive income-tax issue.

Source: PDF p.1

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with liberty as prayed. Pending applications also stood disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended by withdrawal, preserving the expressly recorded liberty to seek an appropriate remedy. The source supplies no later proceeding or result.

Source: PDF p.1

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05 EXPERT COMMENTS

Liberty is expressed, but the appropriate remedy is not identified — The operative relief must retain both elements: dismissal as withdrawn and liberty as prayed. Counsel sought an appropriate remedy without naming a statutory appeal, review, rectification or fresh writ. The order therefore supports the existence of that recorded liberty, but does not establish that any particular proposed proceeding would be maintainable. Its jurisdiction, prerequisites and factual foundation cannot be supplied from this one-page order. (Source: PDF p.1).

Withdrawal supplies no determination of the authority's tax status — The petitioner's institutional name is not a finding that an exemption, registration, deduction or assessment issue was decided. No assessment year, statutory provision, disputed amount or reasoned tax holding appears. Describing the result as a tax exemption victory, an adverse assessment affirmed, or a merits remand would add facts and relief absent from the source. The decision is a procedural withdrawal order. (Source: PDF p.1).

No express limitation or interim-protection direction appears — The Court does not record condonation of delay, exclusion of time, a filing deadline, continuation of a stay or protection from recovery. Those consequences should not be appended to the liberty clause. A subsequent proceeding would require its own record concerning limitation and interim relief; this note cannot establish that such relief was applied for or granted. Pending applications were disposed of rather than retained for a further adjudication here. (Source: PDF p.1).

The supplied caption and case identity are preserved — The source prints the petitioner as Baddi Baritiwala Nalagarh Development Authority. That spelling is retained rather than silently replaced with a more familiar place name. Publication is tied to CWP No.1922 of 2015 and 28 February 2017, with the complete original retained. The short source gives no basis to merge this disposal with another proceeding involving a development authority or similar withdrawal wording. (Source: PDF p.1).

Source: PDF pp.1–1

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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