Principal Commissioner of Income Tax v. H.P. Power Corporation Ltd.

OMP(M) No.19/2016

Supplied court judgment; no neutral citation stated | 2017-05-17

Delay of 121 days condoned, appeal ordered to be registered and listing fixed for 25 May 2017.

Division Bench | Sanjay Karol, Acting Chief Justice | Sandeep Sharma

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. Vinay Kuthiala with Diwan Singh Negi appeared for the applicant-appellant, and Vishal Mohan for the respondent. The caption is supplied by matching captured CNR metadata, not printed on the signed order.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

For the reasons in the application, which the Court considered to explain the delay sufficiently, 121 days of filing delay were condoned. The application was disposed of and registration of the appeal directed.

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03 JUDICIAL DECISION

OMP(M)19/2016 was disposed of after condonation. The ITA number remained blank on the sheet, which directed listing on 25 May 2017.

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04 OUTCOME / IN WHOSE FAVOUR

The applicant obtains relief on limitation and a direction for registration. No main appeal number, admitted question, tax liability or merits outcome is stated.

Source: PDF p.1

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05 EXPERT COMMENTS

The explanation was accepted, but its content is not reproduced — The order says that the reasons in the application sufficiently explain the 121-day delay. It does not set out those reasons. An account of this decision can report the accepted explanation and the result but cannot invent an administrative, legal or personal cause for the delay. (Source: PDF p.1).

The blank ITA number is part of the source's limit — The signed sheet prints an ITA placeholder for 2017 without a number. The operative direction is that the appeal be registered. This note therefore uses OMP(M)19/2016 as the identified docket and does not borrow a main appeal number from another H.P. Power Corporation matter. (Source: PDF p.1).

Condonation and listing do not decide the tax dispute — The source neither admits a stated substantial question nor discusses the underlying assessment. Its direction to list the matter on 25 May 2017 does not establish what occurred on that date. It supplies no tax section, assessment year or disputed figure, so the company's name must not be used to infer an exemption or deduction issue. (Source: PDF p.1).

The caption and bench have traceable, different sources — The captured metadata identifies Principal Commissioner of Income Tax and H.P. Power Corporation Ltd. under the matching CNR, OMP(M)19/2016, date and 121-day description. The signed sheet identifies Sanjay Karol, Acting Chief Justice, and Sandeep Sharma. Later appellate proceedings and present treatment are not established by this short order. (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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