Stovekraft India v. Chief Commissioner of Income Tax and another

CWP No.3157 of 2015

Supplied court judgment; no neutral citation stated | 2017-06-20

Writ dismissed as withdrawn on counsel's request; no express liberty or tax-merits decision.

Division Bench | Sanjay Karol | Ajay Mohan Goel

01 FACTS OF THE CASE

Counsel requested permission to withdraw CWP No.3157 of 2015. The supplied order identifies Stovekraft India and the Chief Commissioner of Income Tax and another, but does not set out the underlying tax controversy.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted the request. No substantive reasoning, statutory issue or direction for another authority to reconsider a tax question is recorded.

Source: PDF p.1

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn and pending miscellaneous applications, if any, were disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

This proceeding ended by withdrawal. The order does not record express liberty to institute another proceeding or any determination of the assessment merits.

Source: PDF p.1

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05 EXPERT COMMENTS

The operative relief is plain withdrawal — The Court permitted withdrawal and dismissed the writ accordingly. Unlike an order expressly reserving liberty for a specified or appropriate remedy, this text contains no such clause. The note should neither insert liberty nor pronounce a wider legal bar that the Court did not discuss. Any later proceeding would have to be assessed on its own jurisdictional and procedural record; this order establishes only the disposition actually recorded. (Source: PDF p.1).

The party name cannot identify a deduction controversy — The source does not mention Section 80-IC, an assessment year, an industrial undertaking, a deduction rate, an addition or a disputed amount. Familiarity with other litigation involving a similarly named assessee cannot supply those missing particulars. This is not a reasoned authority on an income-tax incentive or an endorsement of either party's substantive position. The caption, docket and date are the reliable identity anchors for this publication. (Source: PDF p.1).

No remand, limitation relief or interim continuation is stated — The order gives no instruction to an assessing or appellate authority, no filing timetable, no exclusion of time and no continuation of an earlier interim order. Disposal of pending miscellaneous applications should not be represented as an independent grant of protection. A statement that the taxpayer obtained a fresh merits hearing or a continuing recovery stay would exceed the supplied text. Later procedural steps and their outcomes remain unverified. (Source: PDF p.1).

The complete original includes its second page — The supplied PDF has two pages; its second page contains only the printed page number. Both pages are retained in the original rather than deleting the apparently blank page. The absence of additional reasons on that page confirms that this short source cannot sustain a detailed account of the underlying assessment. Similar withdrawal wording in another case is not sufficient to merge distinct docket identities. (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.

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