State of H.P. v. Director of Income Tax (CIB) and another

CWP No.1857 of 2017

Supplied court judgment; no neutral citation stated | 2017-08-31

Withdrawal with liberty for alternative remedies and a case-specific limitation direction; original annexures to be returned while photocopies are retained.

Division Bench | Sanjay Karol | Sandeep Sharma

01 FACTS OF THE CASE

The State sought withdrawal with liberty to pursue alternative and efficacious remedies otherwise provided in accordance with law. Sanjeet Sharma, Tehsildar, Kandaghat, District Solan, was present. The order does not identify the underlying income-tax demand or statutory dispute.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted permission and reserved liberty. Since the State had pursued the matter before the Court, it directed that limitation should not come in its way. It also addressed custody of original documents and certified copies annexed to the writ.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The petition and pending applications were disposed of as withdrawn. The Registry was directed to return the original documents or certified copies to the Advocate General's office while retaining photocopies.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The State received the recorded procedural liberty, limitation protection and document-return direction. No substantive tax issue was determined.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The remedy remains one otherwise available in law — The liberty concerns alternative and efficacious remedies otherwise provided in accordance with law. The order does not name an appellate forum, identify a particular provision or confer an otherwise absent jurisdiction. Permission to withdraw should therefore be reported with its express qualification. A later filing would require identification of the appropriate remedy from the underlying order and applicable procedure; this two-page source does not establish what proceeding was subsequently brought. (Source: PDF p.1).

The limitation direction is tied to this State proceeding — The Court expressly linked protection from limitation to the State having pursued the matter before it. That recorded relief distinguishes this order from a withdrawal order containing no limitation direction. The source gives no excluded-period computation, original limitation date or later filing date. It does not support a general assertion that any litigant withdrawing a writ automatically obtains condonation in every other forum. (Source: PDF p.1).

Document return preserves the Court's documentary record — The direction separates the original documents or certified copies from the photocopies that the Registry must retain. Originals and certified annexures were to go to the Advocate General's office, not be destroyed or removed without a retained record. This is an express administrative consequence of withdrawal; it is not a finding authenticating the annexures or accepting the tax position they might contain. The source does not identify each annexure or reproduce its terms. (Source: PDF p.2).

The tax controversy cannot be inferred from official designations — The presence of a Tehsildar and the Director of Income Tax (CIB) in the caption does not establish an information-reporting penalty, a particular statutory notice or a final tax liability. No section, assessment year, amount or merits reasoning is supplied. The proper publication is this identified CWP 1857/2017 withdrawal order, with all procedural directions retained. Later proceedings and their substantive result remain unverified. (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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