Doon Vally Finance and Leasing Limited v. Principal Commissioner of Income Tax and another

CWP No.2575 of 2017

Supplied court judgment; no neutral citation stated | 2018-10-23

Writ dismissed as infructuous after a memorandum entrusted assessment cases to Kolkata authorities for centralization; no tax-merits adjudication.

Division Bench | Surya Kant | Ajay Mohan Goel

01 FACTS OF THE CASE

Revenue's senior counsel placed on record a memorandum dated 23/24 May 2018 entrusting the petitioner's assessment cases to authorities at Kolkata for centralization of all cases. The source does not describe the original relief sought in the writ.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court treated that later development as rendering the petition infructuous. It did not analyze the legal validity of the memorandum, the underlying assessment dispute or a particular statutory transfer provision.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The writ petition was dismissed as having become infructuous. Pending miscellaneous applications, if any, were also disposed of.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended because of the recorded centralization development. The judgment supplies no final determination of tax liability or separate challenge to the memorandum.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The later memorandum explains mootness, not a merits rejection — The stated basis for disposal is that the petitioner's assessment cases had been entrusted to Kolkata authorities through the memorandum placed on record. The order does not identify the precise original prayer or explain why centralization removed its practical subject. It therefore supports the recorded finding of infructuousness, but not an invented account that a particular assessment demand, jurisdiction objection or exemption claim was examined and rejected. (Source: PDF pp.1–2).

Centralization is recorded without a ruling on transfer safeguards — The source does not reproduce the memorandum or discuss notice, hearing, reasons, consent between authorities or a statutory provision governing transfer. Describing the disposal as a reasoned approval of every legal requirement for centralization would exceed the text. A distinct challenge to that memorandum would require its terms and procedural record; the present note does not establish whether such a challenge was filed or how it ended. (Source: PDF p.1).

The disposition contains no express remand or interim continuation — The Court dismissed this writ as infructuous and disposed of pending miscellaneous applications. It did not direct the Kolkata authority to decide an issue within a specified time, preserve a recovery stay, extend limitation or expressly reserve fresh-filing liberty. Those forms of relief should not be added to this short order. Subsequent assessments and appellate proceedings remain unverified. (Source: PDF pp.1–2).

The supplied caption and full original are retained — The source spells the petitioner's name Doon Vally Finance and Leasing Limited; the publication preserves that spelling. Both pages of CWP 2575/2017 are retained, including the continuation of the operative sentence on page 2. The short order supplies no assessment year, disputed amount or underlying statutory issue. Similar centralization or infructuousness language in another proceeding is not sufficient to merge distinct case 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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