Principal Commissioner of Income Tax v. M/s Hill Crest Foods

OMP No.557 of 2019 with Income Tax Appeal No.79 of 2018

Supplied court judgment; no neutral citation stated | 2019-12-06

Withdrawal application allowed under CBDT Circular 17/2019 dated 8 August 2019; Revenue appeal dismissed as withdrawn without a tax-merits ruling.

Division Bench | Tarlok Singh Chauhan | Sandeep Sharma

01 FACTS OF THE CASE

In OMP 557/2019, Revenue sought permission to withdraw ITA 79/2018 in view of CBDT Circular 17/2019 issued on 8 August 2019. The supplied order identifies Hill Crest Foods as respondent but states no assessment year, tax-effect figure or underlying assessment dispute.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed the withdrawal application on the stated circular basis. It did not reproduce the circular's monetary threshold, compute tax effect or discuss the substantive tax question.

Source: PDF pp.1–2

03 JUDICIAL DECISION

OMP 557/2019 was allowed. Consequently, ITA 79/2018 was dismissed as withdrawn.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended through permitted withdrawal. No substantive addition, deduction or exemption issue was adjudicated in this order.

Source: PDF p.2

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05 EXPERT COMMENTS

The application and appeal form one procedural disposition — The order first deals with OMP 557/2019, the request for permission to withdraw, and then dismisses ITA 79/2018 in consequence. These are connected docket identities in the same supplied judgment, so one canonical note retains both. Publishing the application as a second independent case would inflate the collection without adding a separate adjudication. The complete two-page original is retained, including the continuation of the withdrawal request on page 2. (Source: PDF pp.1–2).

The circular reference does not supply an unstated amount — The source expressly identifies Circular 17/2019 and its 8 August 2019 issue date. It does not state a tax-effect amount or quote a monetary threshold. Those omissions prevent this note from presenting an exact tax saving, a quantified disputed demand or a judicial computation of tax effect. The Court's short acceptance of the withdrawal request also does not show a reasoned examination of every possible exception to the circular. (Source: PDF pp.1–2).

A permitted withdrawal does not decide the underlying tax proposition — The operative language dismisses the appeal as withdrawn rather than answering a substantial question of law. The Court supplies no assessment year, Tribunal-order date, facts of an addition or analysis of a substantive provision. Even if ending Revenue's appeal left a lower order practically undisturbed, this source cannot be cited as the High Court's reasoned approval of an unidentified deduction or exemption. (Source: PDF p.2).

No additional liberty or later outcome should be inferred — There is no express direction granting restoration, permission to file a fresh appeal or extension of a later limitation period. Such relief should not be imported from other circular-based orders. The party, decision date and ITA 79/2018 distinguish this case from similarly worded Revenue withdrawals. The publication records the historical disposal; it does not clear the present circular policy or establish subsequent proceedings. (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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