Principal Commissioner of Income Tax, Shimla v. M/s Him Technoforge Ltd.

Income Tax Appeal No.14 of 2019

Supplied court judgment; no neutral citation stated | 2019-12-16

Revenue's counsel withdrew the appeal on instructions; permission granted, appeal dismissed as withdrawn and pending miscellaneous applications disposed of.

Division Bench | L. Narayana Swamy | Jyotsna Rewal Dua

01 FACTS OF THE CASE

Counsel sought permission, on instructions, to withdraw the identified Revenue appeal against Him Technoforge Ltd. The complete one-page source does not state a circular, tax-effect figure, assessment year or underlying tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted the requested permission without discussing the reason for withdrawal or any substantive tax ground.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn. Pending miscellaneous applications, if any, were also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The proceeding ended by withdrawal on instructions. No tax-merits determination or quantified fiscal relief is recorded.

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05 EXPERT COMMENTS

Instructions to counsel are the recorded procedural basis — The Court expressly records that counsel sought withdrawal on instructions and grants permission. That establishes an authorized request as recorded in the order, but does not reveal the client's underlying reason. A note should not substitute a low-tax-effect explanation, settlement, concession on merits or jurisdiction defect when none appears in the complete supplied text. (Source: PDF p.1).

Do not import the circular from neighbouring withdrawals — Other Revenue appeals around this period cite CBDT Circular 17/2019, but this order does not. Neither that circular nor a monetary threshold can be attributed to this Court's reasoning here merely because the procedural result resembles those cases. The source identifies ITA 14/2019 and Him Technoforge Ltd.; its own words, rather than a neighbouring case's explanation, define the analysis. (Source: PDF p.1).

Dismissal as withdrawn is not a reasoned tax holding — The order supplies no substantial question, assessment year, disputed amount or substantive statutory provision. It therefore does not determine whether a particular addition, deduction or exemption was legally correct. The practical position after Revenue abandoned its challenge must be distinguished from a reasoned High Court adjudication affirming the lower appellate reasoning. That reasoning is not reproduced or evaluated here. (Source: PDF p.1).

The application disposal adds no express future-filing relief — Pending miscellaneous applications were disposed of along with the appeal. The source contains no express fresh-appeal liberty, restoration mechanism, limitation protection or continuing interim direction. Those terms cannot be added to the operative outcome. The coram identifies Jyotsna Rewal Dua despite a truncated spelling in the signature line; the original remains available so the short source and its exact limits can be checked. (Source: PDF p.1).

Source: PDF pp.1–1

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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