Principal Commissioner of Income Tax v. Sh. Raghunath Singh Thakur

Income Tax Appeal No.16 of 2016

Supplied court judgment; no neutral citation stated | 2020-02-24

Revenue's request to withdraw was permitted; appeal dismissed as withdrawn together with pending applications, without a recorded circular or tax-merits decision.

Division Bench | L. Narayana Swamy | Jyotsna Rewal Dua

01 FACTS OF THE CASE

Senior counsel for Revenue sought permission to withdraw ITA 16/2016 against Raghunath Singh Thakur. The supplied one-page order states no reason for that request, monetary figure, assessment year or substantive tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted permission. It did not analyze an assessment dispute, a policy threshold or any condition for a later appeal.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.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

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended by permitted withdrawal. The source contains no new adjudication on the underlying tax merits.

Source: PDF p.1

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05 EXPERT COMMENTS

The absence of a stated reason must remain visible — The operative paragraph records senior counsel's withdrawal request and the Court's permission, but gives no explanation for the request. It does not say that Revenue accepted the taxpayer's legal position, that a settlement occurred or that a monetary-policy instruction required withdrawal. A reliable note preserves that limitation instead of filling the gap with a plausible account drawn from other cases. (Source: PDF p.1).

No circular or tax-effect amount is recorded in this order — The text does not cite Circular 17/2019 or any other litigation-policy instrument. It also supplies no tax-effect calculation or threshold. The similar procedural result in nearby Revenue appeals cannot justify describing this particular withdrawal as a low-tax-effect disposal. Such an explanation would require a further primary record, which is not part of the complete supplied judgment. (Source: PDF p.1).

The disposal answers no substantive tax question — Neither the underlying assessment facts nor a proposed substantial question of law is set out. Dismissal as withdrawn ends this appeal, but the Court gives no reasoned ruling approving an addition, exemption or deduction. Any practical continuation of a lower appellate outcome should not be described as a fresh High Court holding on its legal correctness when the lower reasoning is neither reproduced nor examined. (Source: PDF p.1).

The complete operative terms and separate identity are preserved — The appeal and pending applications were disposed of; no express costs allocation, restoration liberty, limitation extension or fresh-filing permission is recorded. ITA 16/2016,24 February 2020 and Raghunath Singh Thakur identify this order separately from similarly phrased withdrawals. The original one-page PDF is retained alongside this note, and later proceedings or present precedential treatment have not been independently cleared. (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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