Principal Commissioner of Income Tax, Shimla v. M/s Super LPG Alliances

OMP No.62 of 2020 with Income Tax Appeal No.4 of 2019

Supplied court judgment; no neutral citation stated | 2020-03-05

Revenue withdrawal application allowed under CBDT Circular 17/2019 dated 8 August 2019; appeal and pending applications dismissed as withdrawn without deciding tax merits.

Division Bench | L. Narayana Swamy | Jyotsna Rewal Dua

01 FACTS OF THE CASE

In OMP 62/2020, Revenue sought permission to withdraw ITA 4/2019 in view of CBDT Circular 17/2019 dated 8 August 2019. The complete one-page source identifies the respondent but supplies no assessment year, tax-effect computation or underlying assessment issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the circular-based withdrawal request without setting out a monetary threshold or examining a substantive tax question.

Source: PDF p.1

03 JUDICIAL DECISION

The withdrawal application was allowed and the appeal was dismissed as withdrawn along with pending applications, if any.

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04 OUTCOME / IN WHOSE FAVOUR

The identified Revenue appeal ended through withdrawal. No substantive deduction, exemption, addition or quantified refund was adjudicated.

Source: PDF p.1

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05 EXPERT COMMENTS

The withdrawal application and appeal have one canonical note — OMP 62/2020 is expressly presented within ITA 4/2019; the operative paragraph allows the application and disposes of the appeal together. One canonical publication retains both docket identities rather than counting the application as a second judgment. The complete one-page original also fixes the respondent identity as M/s Super LPG Alliances, which must not be merged with another taxpayer's appeal merely because the withdrawal paragraph is similarly worded. (Source: PDF p.1).

The circular is identified, but its figures are not reproduced — The judgment expressly refers to Circular 17/2019 of 8 August 2019. It does not state an exact tax-effect amount, quote a threshold or examine particular exceptions to that policy. The note therefore records the historical circular basis without inventing a numerical computation or claiming that the Court separately ruled on every possible exception. It also makes no representation about the litigation threshold currently applicable to another appeal. (Source: PDF p.1).

The appearance record should not be enlarged into a concession — The appearance section records no one for the respondent. It does not record consent or a concession by that party. The relief follows Revenue's own request for withdrawal. It should not be characterized as an adjudication against the respondent for non-appearance, an agreed settlement or an admission that a particular tax ground succeeds. The Court grants withdrawal without setting out such findings. (Source: PDF p.1).

No merits holding or extra future-filing liberty is recorded — The source contains no substantial question, assessment year, Tribunal-order date or reasons addressing an addition or deduction. Dismissal as withdrawn does not supply a reasoned High Court endorsement of unidentified lower appellate reasoning. The text also contains no express restoration liberty, fresh-filing permission, limitation protection or costs allocation; those terms should not be imported from other short procedural orders. Later proceedings remain unverified. (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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