Principal Commissioner of Income Tax v. M/s Lambda Microwave Technologies

OMP No.59 of 2020 with Income Tax Appeal No.12 of 2011

Supplied court judgment; no neutral citation stated | 2020-09-30

Unopposed withdrawal application under Circular 17/2019 allowed; appeal dismissed as withdrawn. Two supplied byte variants of the same complete order retained under one canonical note.

Division Bench | Tarlok Singh Chauhan | Jyotsna Rewal Dua

01 FACTS OF THE CASE

Revenue applied through OMP 59/2020 to withdraw ITA 12/2011 in view of Circular 17/2019 dated 8 August 2019. The hearing was through video conferencing. The respondent's senior counsel did not oppose the request.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court treated the withdrawal prayer as innocuous and allowed it, noting the absence of opposition. The source provides no exact tax-effect figure, monetary threshold or substantive tax analysis.

Source: PDF pp.1–2

03 JUDICIAL DECISION

OMP 59/2020 was allowed and disposed of. In consequence, ITA 12/2011 was dismissed as withdrawn along with pending miscellaneous applications, if any.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended on the recorded withdrawal request. One canonical note covers the application and appeal, with both complete supplied original variants retained.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

Non-opposition concerns the withdrawal prayer, not the tax merits — The Court describes the prayer as innocuous and records that the respondent's senior counsel did not oppose it. That procedural position explains permission to withdraw; it does not establish the respondent's agreement to Revenue's assessment theory or a negotiated resolution of an identified tax liability. The Court does not set out the assessment facts or adjudicate a substantive question of law. (Source: PDF pp.1–2).

The two operative steps must be read together — The Court first allows and disposes of OMP 59/2020. It then dismisses ITA 12/2011 as withdrawn in view of that application order, with pending miscellaneous applications also disposed of. These connected parts are one judgment for publication purposes. No separate merits disposal, restoration permission, future-filing liberty or limitation extension should be inferred from the application's allowance. (Source: PDF p.2).

The historical circular reference supplies no unstated computation — Circular 17/2019 and its 8 August 2019 date identify the stated basis of Revenue's request. The short judgment neither reproduces a threshold nor states the appeal's tax-effect amount. It cannot be represented as a quantified tax saving, refund direction or judicial determination of how tax effect must be calculated. The source's typographical CBCDT reference is retained in the original; it is not evidence of a separate policy instrument. (Source: PDF p.1).

Both original byte variants are preserved without duplicate publication — Two supplied PDFs have identical complete extracted text, parties,30 September 2020 date, OMP 59/2020 and ITA 12/2011, and visually matching two-page contents, but different source-byte hashes. Those combined identity and content checks support one canonical note with both original PDFs available. Their different filenames or byte hashes do not create two distinct judicial decisions. This conclusion is specific to these matching sources, not a rule for merging separate appeals with similar wording. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

Both complete supplied two-page original variants visually inspected; all docket identities and full text match; source byte hashes differ.

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.

IDENTIFIED SOURCE LINKS

Retained complete original source variant 2

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