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

OMP No.312 of 2020 with Income Tax Appeal No.11 of 2019

Supplied court judgment; no neutral citation stated | 2020-10-12

Circular 17/2019 withdrawal application allowed; ITA 11/2019 dismissed as withdrawn with pending applications. Distinct from Him Technoforge ITA 14/2019 disposed of in 2019.

Division Bench | L. Narayana Swamy | Anoop Chitkara

01 FACTS OF THE CASE

Revenue sought permission through OMP 312/2020 to withdraw ITA 11/2019 against Him Technoforge Ltd. in view of CBDT Circular 17/2019 dated 8 August 2019. The matter was heard through video conferencing.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed the application and permitted withdrawal of the main appeal on the stated circular basis, without analyzing a substantive tax ground or monetary computation.

Source: PDF pp.1–2

03 JUDICIAL DECISION

OMP 312/2020 was allowed and disposed of. Consequently, ITA 11/2019 was dismissed as withdrawn, as were pending miscellaneous applications, if any.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The identified appeal ended by permitted withdrawal. Its separate docket and date are preserved despite the same taxpayer appearing in another supplied withdrawal order.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

This identified appeal expressly records a circular basis — Revenue's application refers to CBDT Circular 17/2019 of 8 August 2019, and the Court permits withdrawal. The source does not quote a monetary threshold or tax-effect amount. The analysis should preserve the stated historical policy basis without inventing an exact demand, tax saving or exception determination. No current litigation-policy clearance is represented by this note. (Source: PDF pp.1–2).

ITA 11/2019 must remain distinct from ITA 14/2019 — The separately published Him Technoforge order of 16 December 2019 concerns ITA 14/2019 and records withdrawal on instructions without citing a circular. This 12 October 2020 source concerns ITA 11/2019 with OMP 312/2020 and expressly identifies Circular 17/2019. Matching party names and the broad withdrawal result do not make these the same appeal. The different dockets, dates and recorded grounds require separate notes, each retaining its own original. (Source: PDF pp.1–2).

Allowing the application does not answer the underlying question — The two-stage disposition first grants OMP 312/2020 and then dismisses the connected appeal as withdrawn. The text supplies no assessment year, Tribunal decision, proposed substantial question or analysis of a substantive tax provision. Any practical effect on the lower appellate outcome should therefore be distinguished from a reasoned High Court decision adopting that outcome's legal reasoning. (Source: PDF p.2).

The complete procedural terms define the relief — Pending miscellaneous applications were disposed of together with the appeal. No express order on costs, restoration mechanism, fresh-appeal liberty or limitation extension appears in the source. Those terms should not be added from a different procedural judgment. The coram comprises L. Narayana Swamy and Anoop Chitkara, and the complete two-page original remains available for checking the application and appellate portions together. (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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