Principal Commissioner of Income Tax v. M/s J.M.J. Essential Oil Company

OMP No.433 of 2020 with Income Tax Appeal No.1 of 2017

Supplied court judgment; no neutral citation stated | 2020-12-24

Revenue withdrawal application under Circular 17/2019 allowed; ITA 1/2017 dismissed as withdrawn along with pending applications, without a tax-merits ruling.

Division Bench | L. Narayana Swamy | Anoop Chitkara

01 FACTS OF THE CASE

Revenue sought permission through OMP 433/2020 to withdraw ITA 1/2017 against J.M.J. Essential Oil Company in view of CBDT Circular 17/2019 dated 8 August 2019. The hearing was through video conferencing.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed the withdrawal application on the recorded circular basis. It did not state a tax-effect amount or monetary threshold, or examine the underlying tax dispute.

Source: PDF p.2

03 JUDICIAL DECISION

OMP 433/2020 was allowed and disposed of. In consequence, ITA 1/2017 was dismissed as withdrawn, together with pending miscellaneous applications, if any.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended through permitted withdrawal. The order contains no substantive tax determination or quantified refund direction.

Source: PDF p.2

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05 EXPERT COMMENTS

The circular reference is the stated historical basis — The application expressly seeks withdrawal in view of Circular 17/2019 dated 8 August 2019. That identifies the ground recorded for this appeal on 24 December 2020. The order does not quote a monetary threshold, state the appeal's tax effect or address particular circular exceptions. A note should not add an exact demand, tax saving or exception determination, and this historical reference does not establish the policy currently applicable to another appeal. (Source: PDF pp.1–2).

The application and appellate disposal operate together — The Court first allows OMP 433/2020 and permits withdrawal of the main appeal. It then dismisses ITA 1/2017 as withdrawn in consequence, with pending miscellaneous applications also disposed of. One canonical note retains both docket identities. These two connected stages are not separate tax judgments and do not justify two publications or a second entry for the withdrawal application. (Source: PDF p.2).

Withdrawal provides no reasoned answer on the tax merits — The source identifies the parties and procedural request, but supplies no assessment year, Tribunal-order date, proposed substantial question or substantive statutory analysis. The High Court does not adjudicate an addition, deduction or exemption. Any practical effect of ending Revenue's challenge must be distinguished from a reasoned High Court endorsement of unidentified lower appellate reasoning. The lower order is not reproduced or evaluated here. (Source: PDF pp.1–2).

The complete operative terms limit the outcome — The order contains no express costs allocation, restoration mechanism, fresh-appeal liberty or extension of limitation. Those terms should not be imported from another circular-based withdrawal. J.M.J. Essential Oil Company, ITA 1/2017, OMP 433/2020 and 24 December 2020 identify this complete two-page source separately from similarly worded appeals. Later proceedings and present treatment remain unverified; the original is retained for checking the exact disposition. (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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