Sh. Vijay Kumar v. Commissioner of Income Tax, Shimla

Income Tax Appeal No.6 of 2014

Supplied court judgment; no neutral citation stated | 2021-03-23

Taxpayer-appellant's withdrawal request accepted; appeal dismissed as withdrawn with pending applications. No reason, circular or substantive tax adjudication stated.

Division Bench | L. Narayana Swamy | Jyotsna Rewal Dua

01 FACTS OF THE CASE

Counsel for the taxpayer-appellant sought permission to withdraw the identified income-tax appeal. The complete one-page source does not state the reason for withdrawal, an assessment year, a tax-effect amount or the underlying tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court expressly grants permission and dismisses the appeal as withdrawn. The source contains no analysis of a substantive tax ground or condition governing a later filing.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn along with pending applications, if any.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's own appeal ended by withdrawal. No new determination of the underlying tax merits or quantified fiscal relief is recorded.

Source: PDF p.1

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05 EXPERT COMMENTS

The identity of the withdrawing appellant matters — The caption places the taxpayer on the appellant side in Income Tax Appeal No.6 of 2014, with the Commissioner of Income Tax as respondent. This is not a withdrawal of Revenue's appeal. That distinction prevents the disposition from being presented as the Department abandoning its challenge or granting the taxpayer a deduction. The Court records counsel's request and terminates the taxpayer's own identified appeal without explaining the underlying controversy. (Source: PDF p.1).

The source gives no basis for attributing a circular or settlement — No CBDT circular, tax-effect threshold, settlement scheme or statutory settlement provision is cited. The reason for the withdrawal is not stated. A similar result in another appeal does not justify attributing its policy or settlement explanation to this one. The publication therefore preserves the limited procedural account instead of inferring that a particular demand was paid, waived, compromised or found too small to litigate. (Source: PDF p.1).

Dismissal as withdrawn is not a merits rejection — The Court does not identify or answer a substantial question of law and supplies no assessment year, disputed amount or substantive statutory reasoning. This order should not be cited as deciding that the taxpayer's legal contention was wrong or that an identified addition was valid. Ending the appeal leaves the source silent on the reasons supporting the earlier assessment or appellate outcome; those records would be needed for a substantive account. (Source: PDF p.1).

Disposal of applications adds no express future-filing liberty — The pending applications were disposed of with the appeal. The text does not reserve restoration, fresh-filing permission, limitation protection or a continuing interim direction, nor state a costs award. Those terms should not be invented. The full one-page original and the distinct Income Tax Appeal No.6 of 2014 identity are retained. The coram comprises L. Narayana Swamy and Jyotsna Rewal Dua; no subsequent proceeding or present precedential treatment is 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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