Himachal Pradesh Electricity Regulatory Commission v. Principal Commissioner of Income Tax

Income Tax Appeals Nos.13, 15, 17 and 18 of 2019 with OMP Nos.175 and 177 of 2021 and OMP Nos.423 and 424 of 2020

Supplied court judgment; no neutral citation stated | 2021-04-22

Four taxpayer appeals dismissed as withdrawn after their four applications were allowed. One common-order note retains every docket pairing and all four complete supplied original variants.

Division Bench | L. Narayana Swamy | Anoop Chitkara

01 FACTS OF THE CASE

The Commission filed withdrawal applications in four appeals: OMP 175/2021 in ITA 13/2019; OMP 177/2021 in ITA 15/2019; OMP 423/2020 in ITA 17/2019; and OMP 424/2020 in ITA 18/2019. Counsel appeared through video conferencing. The source states no reason for withdrawal or underlying tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed and disposed of the four withdrawal applications. It then dealt with the four appeals together in the same common order, without discussing substantive tax merits.

Source: PDF pp.1–2

03 JUDICIAL DECISION

All four appeals were dismissed as withdrawn in view of the application disposals. Pending applications, if any, were also disposed of.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The Commission's four appeals ended by withdrawal. One canonical note preserves all eight connected docket identities and all four supplied original PDF variants of the same common order.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

Every application-to-appeal pairing is retained — The common order expressly pairs OMP 175/2021 with ITA 13/2019, OMP 177/2021 with ITA 15/2019, OMP 423/2020 with ITA 17/2019 and OMP 424/2020 with ITA 18/2019. These connections are part of the source identity and remain visible in the note. The applications were first allowed and disposed of, followed by dismissal of all four appeals as withdrawn. No appeal should disappear merely because the order is published canonically once. (Source: PDF pp.1–2).

The Commission is the withdrawing appellant — The caption identifies Himachal Pradesh Electricity Regulatory Commission as appellant and the Principal Commissioner as respondent. The applications seek withdrawal of the Commission's appeals, rather than Revenue abandoning its appeals. The order gives no reason for that choice, cites no circular or settlement scheme and states no tax-effect amount. A low-tax-effect or settlement explanation cannot be imported from other short withdrawals. (Source: PDF p.1).

The common disposition supplies no substantive tax holding — The Court does not describe the assessment years, proposed substantial questions, disputed additions or a statutory exemption issue. It does not decide the Commission's tax status or the correctness of any assessment. The procedural ending of four appeals therefore should not be presented as a reasoned adverse tax ruling or a quantified concession. No express restoration liberty, fresh-filing permission, limitation extension or costs award is recorded. (Source: PDF pp.1–2).

Four original variants do not create four separate judgments — All four supplied PDFs reproduce the same complete two-page common order, parties,22 April 2021 date and all eight docket identities. Their full text and visual contents match, while their source-byte hashes differ. One canonical note therefore retains every original variant instead of publishing four copies of the same disposition. This treatment preserves the distinct appeals within the common order and the original source evidence without inflating the publication count. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

All four complete original variants read and visually inspected; all four ITAs and four OMPs retained with their exact pairings. Full texts match and all four 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

Retained complete original source variant 3

Retained complete original source variant 4

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