Nitin Chauhan v. Principal Commissioner of Income Tax, Shimla

Income Tax Appeal No.4 of 2020

Supplied court judgment; no neutral citation stated | 2021-07-07

Dismissed as not pressed after counsel stated that the matter in issue stood decided and he had instructions not to press; no earlier decision identified or tax-merits ruling supplied.

Division Bench | Tarlok Singh Chauhan | Satyen Vaidya

01 FACTS OF THE CASE

Counsel for Nitin Chauhan stated that the matter in issue stood decided and that he was under instructions not to press the proceeding. The Court recorded that statement. The source identifies ITA 4/2020, although its caption and operative paragraph use petitioner and petition.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on counsel's statement without identifying the earlier decision, its reasoning or the underlying tax issue. The order supplies no assessment year, disputed amount or statutory analysis.

Source: PDF p.1

03 JUDICIAL DECISION

The proceeding was dismissed as not pressed.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The identified proceeding ended on counsel's recorded instructions. The source contains no fresh tax-merits adjudication or quantified relief.

Source: PDF p.1

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05 EXPERT COMMENTS

The recorded reason does not identify the earlier decision — Counsel's statement that the matter in issue stood decided explains why he did not press this proceeding. The order does not name a prior case, give its date or citation, identify the forum or reproduce its holding. It cannot be used to attribute a particular legal proposition to an unidentified earlier judgment. A substantive account of that issue would require the earlier decision and the underlying record, neither of which is supplied here. (Source: PDF p.1).

Not pressed is the precise procedural disposition — The operative order dismisses the proceeding as not pressed after taking counsel's statement on record. It does not decide a substantial question, uphold a specified addition or reject an identified exemption. Ending the proceeding on instructions must be distinguished from a reasoned merits determination by this Bench. No assessment year, tax-effect figure or quantified fiscal consequence is stated. (Source: PDF p.1).

The ITA heading is retained despite petition terminology — The source heading gives ITA 4/2020, while the caption describes Nitin Chauhan as petitioner and the operative paragraph calls the matter a petition. This note preserves the docket printed in the heading and reports the source's terminology without inventing a separate writ number or a second proceeding. The party,7 July 2021 date and coram of Tarlok Singh Chauhan and Satyen Vaidya remain the reliable identifying particulars. (Source: PDF p.1).

The short order grants no express additional procedural relief — The source records no circular, settlement scheme, restoration liberty, fresh-filing permission, limitation protection, continuing interim direction or costs award. Such terms cannot be imported from other not-pressed or withdrawal orders. The complete one-page original is retained alongside the note so the precise statement and disposition can be checked. Subsequent proceedings and the present treatment of the unidentified earlier decision have not been 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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