Sh. Hemant Popli v. Principal Commissioner of Income Tax

OMP No.258 of 2021 with Income Tax Appeal No.10 of 2017

Supplied court judgment; no neutral citation stated | 2021-07-12

Unopposed withdrawal application based on stated settlement under Vivad se Vishwas Act 2020 allowed; appeal dismissed as withdrawn with pending application disposed of.

Division Bench | Tarlok Singh Chauhan | Satyen Vaidya

01 FACTS OF THE CASE

Through OMP 258/2021, Hemant Popli sought permission to withdraw ITA 10/2017 on the ground that the appeal stood settled under the Vivad se Vishwas Act 2020. The Court recorded that there was no objection to the request.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the unopposed withdrawal prayer on the stated settlement basis. The judgment does not reproduce a declaration, settlement certificate, payment record or settlement amount, and does not discuss statutory eligibility.

Source: PDF p.1

03 JUDICIAL DECISION

The application was allowed and the appeal was dismissed as withdrawn. Any pending application was also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's appeal ended by permitted withdrawal on the recorded settlement ground. The High Court did not decide the underlying tax question or quantify a refund or demand adjustment.

Source: PDF p.1

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05 EXPERT COMMENTS

The settlement basis is expressly recorded in this order — Unlike a withdrawal order that gives no reason, this source states that the applicant sought withdrawal because the appeal had settled under the Vivad se Vishwas Act 2020. That is the ground recorded for granting the unopposed request. The note should preserve this historical account without adding an assessment year, settlement sum, tax saving or procedural step that the judgment does not identify. (Source: PDF p.1).

The recorded settlement does not supply the missing implementation records — The source contains no declaration number, certificate, payment date, challan or quantified determination under the settlement legislation. It therefore does not independently establish the documentary details or financial implementation of the recorded settlement. A practitioner checking the same matter would need those primary records. This limitation does not erase the Court's stated ground; it distinguishes that ground from a completed documentary audit of the settlement. (Source: PDF p.1).

No objection to withdrawal is not a general ruling on eligibility — The Court records no objection and allows the application, but gives no statutory eligibility analysis or interpretation of a disputed settlement provision. The order should not be cited as deciding that another taxpayer or type of dispute qualifies under the legislation. It also supplies no reasoned ruling on the underlying assessment, deduction or addition. The disposition concerns this identified taxpayer's appeal and this withdrawal request. (Source: PDF p.1).

Both connected identities and the exact operative relief are retained — OMP 258/2021 and ITA 10/2017 are dealt with in one complete one-page order, so one canonical note retains both. The appeal was dismissed as withdrawn and any pending application disposed of. No express restoration mechanism, fresh-appeal liberty, limitation extension or costs award is stated. Hemant Popli's identity and 12 July 2021 distinguish this source from the separate Rajesh Popli common order; the shared surname does not establish a duplicate. (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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