Naresh Chauhan v. Principal Commissioner of Income Tax, Central

Income Tax Appeal No.68/2016

2021:HHC:15109-DB | 2021-12-22

Appeal dismissed as not pressed after counsel reported resolution under Vivad Se Vishwas; conflicting September header expressly retained.

Vivad Se Vishwas Act, 2020

Division Bench | Tarlok Singh Chauhan | Chander Bhusan Barowalia

Source reconciliation

Printed date conflict: header 22 September 2021; signed footer and independently checked official register 22 December 2021.

01 FACTS OF THE CASE

In ITA 68/2016, counsel for Naresh Chauhan stated that the dispute stood resolved under the Vivad Se Vishwas Act,2020 and that he had instructions not to press the appeal. The signed sheet names Tarlok Singh Chauhan and Chander Bhusan Barowalia.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court took counsel's statement on record and, in view of it, dismissed the appeal as not pressed. The judgment does not reproduce settlement forms, a designated-authority determination or payment evidence.

Source: PDF p.2

03 JUDICIAL DECISION

The appeal was dismissed as not pressed; pending miscellaneous applications were disposed of. No substantive tax question was answered.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural termination on the recorded instructions. The original first-page header says 22 September 2021 while the signed footer says 22 December 2021; the fresh official case register and order entry independently identify 22 December 2021.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The recorded statement explains the disposal, without replacing settlement documents — Counsel reported resolution under the 2020 Act and instructions not to press. The Court recorded that statement without reproducing declarations, a designated-authority certificate, payment computation or final settlement order. Those records remain necessary to establish exactly what was settled and the scope of any resulting obligation or relief.

Dismissal as not pressed is different from an answer on tax merits — The appeal ended because it was not pursued following the reported resolution. No tax question, addition, penalty, deduction or assessment year was determined. The order does not approve the assessment's merits, quantify a concession or interpret the settlement scheme's eligibility provisions.

The date conflict is resolved transparently, not edited out — The first page prints 22 September 2021 and the signed concluding page prints 22 December 2021. Fresh official case-query results for ITA 68/2016, CNR HPHC 010182702016, independently record disposal and the relevant judgment entry on 22 December 2021. The publication uses that corroborated date while retaining both original printed dates and both captured renditions. The primary PDF itself has not been corrected or silently altered.

The useful follow-up is the settlement and appellate record — For later proceedings, reconcile this appeal, the settlement documents and the operative disposal before describing finality. This source establishes non-pressing and disposal of pending applications; it does not establish treatment of another assessment year or docket, subsequent compliance or later appellate treatment.

Source: PDF pp.1–2; Fresh official case-register reconciliation

SOURCE & VERIFICATION

Original court judgment / order

Fresh official register evidence is linked.

Open cited source rendition

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

Supplied original rendition retaining both conflicting printed dates

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