Punjab National Bank v. Commissioner of Income Tax (Appeals) and others

CWP No.8135 of 2022

Supplied court judgment; no neutral citation stated | 2022-12-21

Threshold writ disposed of as not pressed with liberty to approach the competent authority and protection that time spent in this litigation shall not come in the petitioner's way.

Division Bench | Tarlok Singh Chauhan | Virender Singh

01 FACTS OF THE CASE

Counsel for Punjab National Bank stated that he had instructions not to press the petition if liberty were granted to approach the competent authority. The Court noted that the petition was at the threshold and regarded the request as innocuous. The underlying tax dispute is not described.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the qualified request and preserved the ability to approach the competent authority. It expressly clarified that time spent in this litigation would not come in the petitioner's way in doing so.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The petition was disposed of as not pressed with the requested liberty and the stated protection for time spent in the litigation.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained procedural liberty and time-related protection, not a merits ruling or an order allowing an unidentified statutory claim.

Source: PDF p.2

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05 EXPERT COMMENTS

The liberty formed part of the request the Court accepted — Counsel's instructions not to press were expressly conditional on liberty to approach the competent authority. The Court noted the threshold stage and accepted that request. The final disposition should therefore retain the liberty, rather than reduce the case to a bare withdrawal. The source does not describe the original prayer or underlying assessment issue, so it does not support an invented explanation that a particular demand, appellate delay or jurisdiction objection was adjudicated. (Source: PDF pp.1–2).

The time-spent protection must be preserved at its stated scope — The Court expressly says time spent in this litigation shall not come in the petitioner's way when approaching the competent authority. It does not quantify the period, prescribe a fresh filing deadline or identify a statutory provision for exclusion or condonation. The note should retain the actual protection without converting it into an unlimited waiver of every other limitation requirement or a finding that a later filing necessarily occurred within time. (Source: PDF p.2).

The competent authority is not specifically identified in the operative direction — Although the caption names the Commissioner of Income Tax (Appeals) and others, the operative liberty refers generally to the competent authority. It does not specify a particular appellate form, forum, statutory remedy or outcome. A reader assessing subsequent compliance would need the petition's subject and the later filing. This source alone does not establish which authority was eventually approached or how that authority decided the matter. (Source: PDF pp.1–2).

A threshold disposal grants no substantive tax relief — The Court does not quash an assessment or notice, direct a refund, quantify liability or require that the petitioner's claim be allowed. Its relief is the recorded procedural liberty and protection concerning time spent before it. No separate restoration mechanism, interim continuation or costs award appears in the complete two-page order. The source remains available with the note; subsequent proceedings and present treatment have not been independently cleared. (Source: PDF pp.1–2).

Source: PDF pp.1–2

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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