Nandini Thapa v. Principal Commissioner of Income Tax-II and another

CWP No.8333 of 2023

Supplied court judgment; no neutral citation stated | 2024-10-15

Writ dismissed as withdrawn with express liberty to file a fresh petition confined to outstanding issues after counsel reported that the Supreme Court had decided the limitation ground adversely to the petitioner.

Division Bench | Rajiv Shakdher, Chief Justice | Satyen Vaidya

01 FACTS OF THE CASE

Counsel for Nandini Thapa stated that one ground concerning limitation had been adjudicated against the petitioner by the Supreme Court judgment dated 3 October 2024 in Union of India and others v. Rajeev Bansal, Civil Appeal No.8629 of 2024. He sought withdrawal of CWP 8333/2023 so that a fresh petition could be confined to the issues remaining outstanding.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded counsel's statement about the limitation ground and his proposed restricted fresh petition. It did not itself analyze that Supreme Court judgment, identify the outstanding grounds or decide the underlying tax dispute.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with liberty to file a fresh petition in terms of the stated proposal. CMP 15667/2023 also stood disposed of.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained express procedural liberty to pursue the remaining issues in a fresh petition. No substantive tax relief or reconsideration of the limitation ground was granted in this order.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The fresh-petition liberty is expressly tied to the remaining issues — The operative words grant liberty in terms of the proposal recorded immediately before them. That proposal was to confine a fresh petition to issues that remained outstanding after the reported Supreme Court decision on limitation. The note must preserve this connection: it is not an unrestricted permission to reopen every ground in the withdrawn writ. The Court does not list the outstanding issues, so their content cannot be reconstructed from the caption or from other taxpayers' proceedings. (Source: PDF pp.1–2).

The Supreme Court reference is a recorded submission, not a new High Court merits analysis — Paragraph 1 records senior counsel's account that the limitation ground had been decided against the petitioner in Rajeev Bansal on 3 October 2024, Civil Appeal 8629/2024. This short disposal neither quotes that judgment's reasoning nor identifies a numbered reassessment provision, notice date or statutory period. It supports reporting why withdrawal was sought, but does not support inventing a separate High Court interpretation of limitation or treating every possible jurisdiction objection as finally resolved here. (Source: PDF p.1).

Withdrawal did not decide the unexamined tax controversy — The source states no assessment year, demand, refund, reassessment notice particulars or other substantive grounds. Dismissal as withdrawn therefore supplies a procedural endpoint for this writ, together with the stated liberty; it is not a merits endorsement of an unidentified departmental action. A practitioner considering the remaining challenge would need the original pleadings, impugned action and authoritative Supreme Court judgment before identifying what could properly be raised. Those documents are not assumed to be part of this two-page source. (Source: PDF pp.1–2).

The order grants no separate deadline or continuing interim protection — CMP 15667/2023 stands disposed of with the writ. The complete source prescribes no filing period, exclusion of time, automatic condonation, stay continuation or direction to allow a later petition. Such protections cannot be imported from a different withdrawal order. The coram is Chief Justice Rajiv Shakdher and Justice Satyen Vaidya; whether a fresh petition was subsequently filed or succeeded remains unverified. (Source: PDF p.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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