Bilaspur JP Udhyog Visthapit v. Principal Chief Commissioner of Income Tax and others

CWP No.9086 of 2024

Supplied court judgment; no neutral citation stated | 2025-04-08

Pending appeal directed to be decided expeditiously and by 31 July 2025; all interim orders expressly vacated, with no decision on the appeal's tax merits.

Division Bench | Tarlok Singh Chauhan | Sushil Kukreja

01 FACTS OF THE CASE

Counsel for Bilaspur JP Udhyog Visthapit stated on instructions that the petitioner would be satisfied with time-bound directions to decide an appeal described in the source as pending before the Faceless Assessment Authority. The source does not describe the grounds, assessment year, disputed amount or filing date of that appeal.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the request for a time-bound decision innocuous and saw no possible objection to it. It did not examine the merits of the pending appeal or decide any numbered statutory provision.

Source: PDF p.1

03 JUDICIAL DECISION

The writ was disposed of with a direction to respondent No.2 to decide the appeal as expeditiously as possible and in any event by 31 July 2025. All interim orders were vacated; pending applications, if any, also stood disposed of.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a time-bound decision direction. The Court did not direct that the appeal be allowed, grant substantive tax relief or continue interim protection.

Source: PDF p.2

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05 EXPERT COMMENTS

The direction accelerates a decision without dictating its result — Counsel limited the requested relief to disposal of the pending appeal within a fixed time. The Court accepted that request and directed respondent No.2 to decide it. The order does not prescribe how any appeal ground must be answered, set aside the underlying tax action or award a refund. It is therefore authority for the recorded procedural direction in this identified dispute, rather than a merits ruling in favour of the petitioner's unreported tax position. (Source: PDF pp.1–2).

The express vacation of interim orders is part of the outcome — Paragraph 3 vacates all interim orders. That operative provision should remain visible alongside the deadline: an instruction to decide an appeal does not, in this source, carry forward interim protection. The source does not reproduce the vacated orders, identify their terms or state that a particular recovery step occurred. The note therefore records the vacation without inventing the scope of an earlier stay or predicting subsequent recovery. (Source: PDF p.2).

The date belongs to the historical order, not the publication schedule — The outer date is 31 July 2025, and the Court also directs disposal as expeditiously as possible. The source does not make that date run from receipt of a certified copy or from a new representation, and it does not provide an alternative period from publication of this note. Whether the appeal was decided in compliance with that historical direction is not established by this two-page judgment; the later appellate record would be required. (Source: PDF p.2).

Preserve the source's description of the pending forum without filling gaps — The source describes the appeal as pending before the Faceless Assessment Authority, while the operative direction addresses respondent No.2. It supplies no appeal number, numbered statutory remedy or complete identification of respondent No.2 beyond the reproduced caption and direction. This note retains that wording without silently substituting a different forum designation or assuming a jurisdictional determination. The coram is Tarlok Singh Chauhan and Sushil Kukreja; no assessment year or quantum is inferred from the party name or docket year. (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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