Principal Commissioner of Income Tax v. Gian Chand Barwal

ITA No.5 of 2024

2026:HHC:21007 | 2026-06-02

Revenue's withdrawal request accepted; ITA 5/2024 dismissed as withdrawn, with no stated circular, tax-effect calculation or merits determination.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In the proceeding captioned ITA 5/2024 against Gian Chand Barwal, counsel for Revenue sought permission under instructions to withdraw. The complete source gives no reason for the instructions, assessment year, disputed amount or substantive appeal ground.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court granted the requested permission. It did not discuss the underlying tax controversy or attribute the request to a monetary-limit circular, settlement or change in law.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The proceeding was dismissed as withdrawn and pending applications, if any, stood disposed of. The caption identifies ITA 5/2024, although the operative text calls it a petition.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Revenue's identified challenge ended on its withdrawal request. The source contains no fresh ruling on a deduction, addition, exemption, refund or other substantive tax question.

Source: PDF p.2

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05 EXPERT COMMENTS

The recorded instruction is not evidence of a particular withdrawal policy — Counsel sought permission under instructions, and permission was granted. Nothing in this source identifies a CBDT circular, tax-effect threshold or settlement scheme. A policy explanation appearing in another Revenue withdrawal cannot be imported here merely because the procedural result is similar. The note therefore records the request and acceptance without inventing the reason for withdrawal. (Source: PDF pp.1–2).

The docket identifies the appeal despite the operative use of petition — The heading expressly states ITA 5/2024 and names the Principal Commissioner as appellant against Gian Chand Barwal. The body uses the word petition for the proceeding withdrawn. That drafting variation does not justify inventing a CWP number or combining this case with another ITA 5 from a different year. The original wording and exact source bytes remain available; the identified docket and 2 June 2026 date anchor this publication. (Source: PDF pp.1–2).

Withdrawal closes this challenge without a reasoned tax holding — The Court does not reproduce the Tribunal's decision or approve an identified tax proposition. Although ending Revenue's appeal has a procedural effect in the litigation, this short order is not a reasoned High Court endorsement of an unreported lower-order rationale. It grants no express restoration or fresh-filing liberty and specifies no continuing interim protection. The coram is Vivek Singh Thakur and Ranjan Sharma; subsequent proceedings remain unverified. (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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