# Income Tax Officer, Parwanoo v. Super Industries and others

Criminal Appeal No.157/2014

Supplied court judgment; no neutral citation stated | 2026-08-04

**Departmental criminal appeal dismissed as withdrawn on instructions in a 22 June 2026 communication; no merits determination recorded.**

Single Judge | Rakesh Kainthla

## 01 FACTS OF THE CASE

The Income Tax Officer, Parwanoo was the appellant in Criminal Appeal 157/2014 against Super Industries and others. Appellant counsel sought withdrawal on instructions received through a 22 June 2026 communication, which the Court took on record.

Source: PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

Justice Rakesh Kainthla recorded the withdrawal request and disposed of the appeal by a short oral order. The supplied one-page source does not set out prosecution allegations, the challenged trial order, a charging provision or the reasons for the departmental withdrawal instruction.

Source: PDF p.1

## 03 JUDICIAL DECISION

The appeal was dismissed as withdrawn; pending miscellaneous applications, if any, were also disposed of in that manner.

Source: PDF p.1

## 04 OUTCOME / IN WHOSE FAVOUR

The departmental appeal ends procedurally. The High Court records no fresh adjudication of the underlying prosecution, tax liability, penalty or assessment merits.

Source: PDF p.1


©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

## 05 EXPERT COMMENTS

Withdrawal is the operative disposal, rather than a merits ruling — The Court acts on appellant counsel's request under the 22 June 2026 communication and dismisses the appeal as withdrawn. The order cannot be cited as a reasoned appellate decision approving or rejecting a particular prosecution or tax-law proposition. The source does not reproduce the order appealed against. (Source: PDF p.1).

The communication is identified, but its policy or factual reasons are not supplied — Taking the instruction on record establishes the procedural basis stated for withdrawal. It does not establish a monetary-limit policy, a defect in sanction, an acquittal ground or a concession about the underlying tax demand. Those explanations require the communication and relevant lower-court record. (Source: PDF p.1).

Keep the appeal and any miscellaneous applications within their stated scope — The disposition also addresses pending miscellaneous applications, if any, without enumerating them. No additional docket should be invented. The source supplies no direction extinguishing an independent assessment, recovery or civil proceeding, and no refund or costs award. (Source: PDF p.1).

Retain this case separately from the same-date Dev Bhumi appeal — This is Super Industries, Criminal Appeal 157/2014. The supplied Dev Bhumi Industries appeal 156/2014 is a distinct case despite the same date, judge, advocates and withdrawal wording. Both identity and source bytes must be preserved. No unprinted Income-tax Act section or assessment year is inferred, and later proceedings have not been independently checked. (Source: PDF p.1).

Source: PDF pp.1–1

## 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.


©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.