

Meghalaya Electricity Corporation Limited v. Commissioner of Income Tax, Shillong and Others

WP(C) No. 391 of 2018

Supplied court order; no reported citation stated | 2018-10-30

Confronted during argument with non-maintainability, petitioner sought withdrawal with liberty to pursue available remedies. Petition dismissed as withdrawn with that liberty; no tax merits determined.

Division Bench | Mohammad Yaqoob Mir | S. R. Sen

Procedural order — no tax merits adjudicated

The short order does not identify the assessment years, statutory issue, grounds of non-maintainability, or substantive tax outcome.

01 FACTS OF THE CASE

Meghalaya Electricity Corporation Limited filed a writ petition against the Commissioner of Income Tax, Shillong and others. During argument, its counsel was confronted with non-maintainability and sought withdrawal with permission to pursue available legal remedies.

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02 DISCUSSION BY THE HON'BLE COURT

The request to withdraw with liberty was unopposed. The short order does not explain the grounds of non-maintainability or identify the assessment years, tax issue or particular alternative statutory remedy.

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03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn, with liberty to the petitioner to avail legal remedies as may be available.

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04 OUTCOME / IN WHOSE FAVOUR

Withdrawal with liberty; no tax liability, exemption or assessment merits were decided, and no particular remedy was held to be available on its facts.

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05 AKHB REVIEW POINT

Record the disposal accurately as withdrawal with liberty. Before relying on it, independently establish the appropriate remedy, jurisdiction and limitation; the order supplies no substantive tax ratio and does not determine the success of a later proceeding.

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SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied order, 1 page(s). Every page read and visually inspected. No assessment year or PAN is stated. Referenced applications, earlier orders and subsequent compliance are not included unless expressly identified.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.