Adwalpalkar Constructions and Resorts Pvt. Ltd. v. Assistant Commissioner of Income Tax, Circle 1(1), Panaji & Ors.

WP 265/2021; WP 266/2021; WP 267/2021; WP 268/2021

WP 265/2021; WP 266/2021; WP 267/2021; WP 268/2021 (High Court of Bombay, 2023-01-04) | 2023-01-04

Petition disposed of as withdrawn on counsel's instructions; four writ numbers retained in the common caption.

High Court of Bombay | Division Bench | Justice M.S. Sonak | Justice Bharat P. Deshpande

Assessment years: Not specified in supplied order

Scope of this order

Proceeding ended by withdrawal; no substantive victory for either side is adjudicated.

01 FACTS OF THE CASE

The common caption lists WP 265/2021, WP 266/2021, WP 267/2021 and WP 268/2021 concerning Adwalpalkar Constructions and Resorts Pvt. Ltd. Counsel, acting on the petitioner's instructions, sought leave to withdraw.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The one-page order records the request and grants it. It does not describe the underlying tax issue, identify an assessment year or adjudicate any charging or reassessment provision.

Source: PDF p. 1

03 JUDICIAL DECISION

Leave was granted and the petition was disposed of as withdrawn. No express liberty to refile, stay, remand or tax relief is stated.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

Proceeding ended by withdrawal; no substantive victory for either side is adjudicated.

Source: PDF p. 1

05 EXPERT COMMENTS

Preserve the complete common caption — All four writ numbers appear in each supplied copy. The two byte-distinct PDFs have matching complete text and rendered pixels; one canonical record retains all four writs and both originals.

Withdrawal does not supply a tax precedent — The Court did not decide whether the underlying order was lawful or whether a deduction, demand or reopening should succeed. Any such conclusion would add facts absent from the source.

Do not imply a reserved remedy — This brief order grants withdrawal but contains no express fresh-proceeding liberty. The note records that limit without deciding what independent remedies may otherwise exist.

Source: PDF p. 1

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 1-page source PDF; corrected note based on this document.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 683c9b9b264fbdb2df6a36eddd9b004dd5c68869824e27e5216f0ce0ada81c7d.

STATUTORY SCOPE

Source-era statutory provisions only; no Income-tax Act, 2025 equivalence asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.