# Dhirendra Khare v. Commissioner of Income Tax, Shimla and others

CWP 721/2006

CWP 721/2006 | 2007-04-03

## Writ became infructuous after same relief in review petition

High Court of Himachal Pradesh | Shimla | V.K. Gupta | Surjit Singh

Assessment years:

### 01 FACTS OF THE CASE

Dhirendra Khare's CWP 721/2006 sought relief also claimed in Civil Review Petition 22/2006. The Court recorded that the review petition had been accepted and the same relief had already been granted there.

Source: PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

Because the relief had already been obtained in the review proceeding, the present writ had become infructuous. The order does not identify the precise underlying tax issue or reproduce the review judgment.

Source: PDF p.1

## 03 JUDICIAL DECISION

The Court recorded the writ petition as infructuous on 3 April 2007 in view of acceptance of Civil Review Petition 22/2006.

Source: PDF p.1

## 04 OUTCOME / IN WHOSE FAVOUR

Procedural conclusion following relief in another proceeding. This was not a rejection of the petitioner's substantive claim on merits, and it supplied no additional quantified relief.

Source: PDF p.1

## 05 EXPERT COMMENTS

Infructuousness followed success elsewhere — Unlike a dismissal for lack of prosecution, this order identifies the reason the writ no longer required adjudication: the same relief had been granted in the review petition. A bare label of dismissed against the taxpayer would misrepresent that procedural history.

The review judgment remains the source for the substantive relief — The exact dependency is Civil Review Petition 22/2006. This brief order confirms its acceptance but does not state the tax provision, amount or directions. Those matters cannot be reconstructed from the Commissioner's name in the caption; the separate review judgment is needed before claiming a substantive holding.

Retain distinct proceedings and the actual decision date — The writ and review petition are separate dockets despite overlapping relief. The writ was reserved on 20 March 2007 and decided on 3 April 2007. Retaining both procedural dates correctly prevents the reservation date from becoming a false decision date. The second physical source page contains only a page marker.

Source: Editorial analysis; source references in the structured comments

## SOURCE & VERIFICATION

Himachal Pradesh High Court judgment; verified source copy

Complete source PDF reviewed: 2 physical pages.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

## STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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.