Uma Chauhan, proprietor of Heena Knitwears v. Commissioner of Income Tax

ITA 1 and 2/2012

ITA 1/2012 and ITA 2/2012 | 2023-09-15

Consequential cancellation of penalties

High Court of Himachal Pradesh | Shimla | M.S. Ramachandra Rao | Ajay Mohan Goel

Assessment years:

01 FACTS OF THE CASE

Uma Chauhan, proprietor of Heena Knitwears, brought ITAs 1 and 2/2012 concerning penalties. The Court recorded that related ITAs 3 and 4/2012 had been allowed by a separate order on 15 September 2023. This supplied two-page order does not specify the assessment years, penalty provision or amounts.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court made the penalty result consequential upon the separate order allowing ITAs 3 and 4/2012. It supplied no independent analysis of the elements of a penalty offence or the underlying assessment merits in this order.

Source: PDF pp.1–2

03 JUDICIAL DECISION

Both appeals were allowed and the penalties for the corresponding assessment years were set aside. Pending applications were disposed of; no costs were ordered.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Final relief to the assessee against the penalties in ITAs 1 and 2/2012, consequent on the same-day related appeals. No penalty amount, refund or subsequent treatment is established by this source.

Source: PDF p.2

05 EXPERT COMMENTS

The dependency on the related decision is the stated reason — The short order expressly links the penalty relief to the allowance of ITAs 3 and 4/2012. It is therefore useful as the operative disposal of the two penalty appeals, but the substantive reasoning must be sought in the separate decision. A generic rule about every penalty following every successful assessment appeal would exceed this source.

Retain both penalty dockets without importing unstated particulars — The caption names ITAs 1 and 2/2012 with the same proprietor. Both are resolved here and must remain discoverable, even though one document contains the common order. Neither the assessment years nor a penalty section appears in this copy; deriving them from a familiar penalty provision would substitute assumption for evidence.

Distinguish the operative cancellation from implementation — The penalties are set aside, not merely stayed or remanded for reconsideration. The no-costs direction is express. The judgment does not establish whether a penalty had already been paid or whether any refund was issued; implementation and later treatment require their own records.

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.

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