Pr. Commissioner of Income Tax-1, Chandigarh v. Rajinder Chauhan

ITA 3/2023

ITA 3/2023 | 2023-10-31

Withdrawal following ignored reply and low tax effect

263

High Court of Himachal Pradesh | Shimla | M.S. Ramachandra Rao | Jyotsna Rewal Dua

Assessment years:

01 FACTS OF THE CASE

Revenue sought withdrawal of ITA 3/2023 against Rajinder Chauhan. Counsel referred to the assessee's 9 March 2020 reply to the 28 February 2020 section 263 show-cause notice not having been considered in the revisional orders dated 19 March 2020, and also referred to low tax effect.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded both grounds advanced for withdrawal. It did not examine the substantive correctness of the revision or identify a tax-effect figure, monetary circular, assessment year or particular addition.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn. Pending miscellaneous applications, if any, were disposed of.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure of Revenue's appeal at its request. No fresh remand direction or merits adjudication of the section 263 issues appears in this order.

Source: PDF pp.1–2

05 EXPERT COMMENTS

Record both stated reasons without converting them into a merits test — The ignored reply and low tax effect were jointly put forward by Revenue's counsel. The Court's acceptance of withdrawal does not itself decide whether all statutory conditions for revision were absent. A submission recorded in this short disposal order should not be elevated into a detailed precedent on section 263.

The chronology identifies the procedural defect that prompted withdrawal — The response of 9 March preceded the revisional order of 19 March. That sequence explains why non-consideration mattered to the withdrawal request. The order supplies no analysis of the response's substance, so it cannot support an assertion that the response conclusively disproved the proposed revision on its merits.

Do not import a threshold or remedy from another order — Unlike some low-tax-effect orders, this source states no circular number or rupee limit. It also issues no direction for a fresh revisional decision. The archive should preserve those limits, leaving any continuing lower-order effect or later proceedings to separately verified records.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Himachal Pradesh High Court order; 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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