Hemant Popli v. Principal Commissioner of Income Tax

ITA 11/2017

No neutral citation stated in source | 2024-03-28

Taxpayer's appeal dismissed as withdrawn at counsel's request.

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

Assessment years: Not specified in source

01 FACTS OF THE CASE

Hemant Popli's Senior Counsel sought withdrawal of ITA 11/2017 against the Principal Commissioner of Income Tax. The order does not record the reason for withdrawal, the assessment year or the grounds of appeal.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the appellant's withdrawal request without addressing the merits of the dispute. No CBDT circular, settlement or subsequent tax order is mentioned.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.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

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer's High Court appeal ended voluntarily. The source contains no ruling on whether the underlying tax decision was legally correct.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The identity of the withdrawing party matters — This is a taxpayer's appeal, unlike Revenue withdrawals under monetary-limit circulars. Nothing in the source attributes the request to low tax effect or a policy instruction. The only recorded basis is the appellant's Senior Counsel's request.

The order does not reveal why withdrawal was chosen — A settlement, payment, revised assessment or concession on law would be speculation. For an account of the taxpayer's position after withdrawal, the underlying order and any separate developments must be consulted. This source supports only the stated procedural closure.

No express liberty or substantive relief accompanies dismissal — The Court does not grant permission to refile, direct a refund or preserve interim protection in the text. The disposal of pending applications should therefore be recorded without adding a continuing stay or predicting a later remedy.

Source: PDF p.1

SOURCE & VERIFICATION

Himachal Pradesh High Court original order - verified repository copy

Complete source PDF reviewed: 1 physical pages.

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Complete one-page original read and visually inspected; the source does not explain the underlying substantive tax dispute.

STATUTORY SCOPE

The source states no assessment year, tax amount or numbered Income-tax Act provision.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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.

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