Shri Ram Print 'N' Pack v. Principal Commissioner of Income Tax-I

CWP 2651/2024

2024:HHC:3330 | 2024-06-12

Writ became infructuous following a subsequent Chief Commissioner proceeding.

High Court of Himachal Pradesh | Division Bench | M.S. Ramachandra Rao | Satyen Vaidya

Assessment years: Not specified in source

01 FACTS OF THE CASE

Counsel for Shri Ram Print “N” Pack stated that CWP 2651/2024 had become infructuous in view of a proceeding dated 10 April 2024 issued by the Chief Commissioner of Income Tax (Central)-2. The order does not reproduce that proceeding or explain its substantive effect.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the petitioner's statement that the subsequent proceeding had removed the need to pursue the writ. It did not examine the underlying tax issue or pronounce on the legality of that proceeding.

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03 JUDICIAL DECISION

The writ petition and pending applications were disposed of as infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The writ closed because of the reported later development. The source does not establish a refund, cancellation of demand or merits victory for either side.

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05 EXPERT COMMENTS

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

The identified later proceeding is the key implementation record — The date 10 April 2024 and issuing Chief Commissioner (Central)-2 identify the document that made the writ unnecessary according to counsel. Its contents are not given. Any advice about what relief was actually obtained must start with that proceeding, rather than treating infructuous disposal as proof of a particular tax concession.

Infructuous disposal differs from a merits decision — The Court does not reject the taxpayer's legal grounds or uphold the Department's action. It records that the dispute no longer required adjudication in this writ. The order is useful for procedural history but supplies no substantive interpretation to apply to another taxpayer.

The disposal creates no new performance obligation — No payment deadline, recomputation direction or continuing protection appears. The parties' practical rights following the subsequent proceeding must be established from that record and any later orders, not inferred from the closure of pending applications here.

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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