Lekh Ram Verma and Vandna Verma v. Commissioner of Income Tax

CWP 307 and 326/2023

2024:HHC:9706 | 2024-10-14

Both writ petitions dismissed in default after repeated non-appearance.

High Court of Himachal Pradesh | Division Bench | Vivek Singh Thakur | Ranjan Sharma

Assessment years: Not specified in source

01 FACTS OF THE CASE

Lekh Ram Verma's CWP 307/2023 and Vandna Verma's CWP 326/2023 were heard together. No one appeared for the petitioners on 11 July 2024, when the matters were adjourned, or on 14 October 2024. Counsel appeared for the respondents. The source does not describe the underlying tax disputes.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the repeated absence of representation for the petitioners. It did not analyse their tax claims or decide any substantive statutory issue.

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03 JUDICIAL DECISION

Both petitions were dismissed in default for want of prosecution. Pending miscellaneous applications were also dismissed.

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04 OUTCOME / IN WHOSE FAVOUR

Both writ proceedings ended by default. This is not a finding that the Department's underlying tax position was correct.

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05 EXPERT COMMENTS

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

The reason for dismissal is attendance, not tax liability — The order identifies two missed appearances and gives no account of the substantive controversy. It can establish the procedural closure of both petitions, but cannot be cited as approval of an assessment, sanction or recovery action whose terms are not reproduced.

Each petitioner's docket remains identifiable — The common order names Lekh Ram in CWP 307/2023 and Vandna in CWP 326/2023. A common source should preserve both mappings rather than merge them into a single taxpayer. The supplied duplicate copy reproduces this complete two-docket order, not an additional decision.

No restoration or fresh-filing liberty was granted here — The operative directions contain no express revival permission, deadline or stay. Any later restoration or protection must be supported by a separate application and order; it cannot be inferred from this dismissal. The note therefore records a default disposal without predicting the availability or outcome of a later remedy.

Source: PDF p.1

SOURCE & VERIFICATION

Himachal Pradesh High Court original order - verified repository copy

Complete source PDF reviewed: 2 physical pages.

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 original pages read and visually inspected; the note is confined to the operative procedural result.

STATUTORY SCOPE

No numbered Income-tax Act provision, assessment year or tax amount is stated in this order.

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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