Commissioner of Income Tax, Shimla v. H.P. State Civil Supplies Corporation Ltd.

ITA 62/2009 and 16/2010

No neutral citation stated in source | 2024-11-14

Both Revenue appeals withdrawn following the CBDT notification dated 17 September 2024.

High Court of Himachal Pradesh | Division Bench | Tarlok Singh Chauhan | Satyen Vaidya

Assessment years: Not specified in source

01 FACTS OF THE CASE

In ITA 62/2009 and ITA 16/2010 against H.P. State Civil Supplies Corporation Ltd., Revenue counsel stated that he had instructions to withdraw both appeals in light of the CBDT notification dated 17 September 2024. The Court did not state the notification number, tax effects or assessment years.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on counsel's withdrawal instructions. It offered no discussion of the substantive issues in either appeal and did not reproduce any monetary-limit calculation.

Source: PDF p.1

03 JUDICIAL DECISION

Both appeals were disposed of on withdrawal. Pending applications were also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue ended both appeals without obtaining a merits ruling. The common procedural result does not supply a substantive tax precedent for the Corporation.

Source: PDF p.2

05 EXPERT COMMENTS

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

The source supports withdrawal under the cited notification — The date and issuing CBDT authority are explicit; a circular number and exact tax-effect threshold are not. Those missing details should not be inserted as if the Court recorded them. The judgment's practical value is proof of how these two appeals concluded.

Withdrawal does not decide the underlying tax questions — The order contains no evaluation of either appeal's grounds. It cannot establish that a deduction or exemption was correctly allowed, even though Revenue's challenge has ended. The relevant lower orders remain necessary for any substantive analysis of the dispute.

One common order preserves two appeal identities — ITA 62/2009 and ITA 16/2010 are both expressly disposed of. The two supplied source files contain exactly this same complete order; retaining both source references is different from creating a second legal decision. No assessment-year mapping can be recovered from the appeal numbers alone.

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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