Pr. Commissioner of Income Tax, Shimla v. Beas Valley Power Corporation Ltd.

OMP 1037/2024 in ITA 69/2017

No neutral citation stated in source | 2024-11-27

Clerical correction of the earlier withdrawal judgment; no adjudication of tax merits.

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

Assessment years: Not specified in source

01 FACTS OF THE CASE

OMP 1037/2024 sought correction of the 23 October 2024 order in ITA 69/2017 involving Beas Valley Power Corporation. The order identified Circular 5/2024 dated 15 March 2024 as the reference requiring correction.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed the application as prayed and specified the substituted circular number and date. It did not revisit the appeal grounds or state a tax-effect computation.

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03 JUDICIAL DECISION

The earlier reference was to be read as Circular 9/2024 dated 17 September 2024. The application was disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The earlier withdrawal record was corrected. This application did not decide the merits of the underlying tax appeal.

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05 EXPERT COMMENTS

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

This order repairs the citation, not the tax merits — The operative change is precisely from Circular 5/2024 of 15 March 2024 to Circular 9/2024 of 17 September 2024 in the 23 October order. It supplies no new assessment finding or independent relief against the tax demand.

Read the two orders as a procedural sequence — For an accurate account of ITA 69/2017, the withdrawal judgment and this later correction belong together. The supplied withdrawal copy already carries the corrected reference. The correction date should not replace the date of the appeal's original disposal.

The application is not a second merits appeal — Its separate OMP number identifies a correction proceeding within the same appeal. Preserve that procedural record without counting it as a fresh decision on the underlying tax controversy or treating a circular correction as revival.

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; no merits finding is supplied by this procedural order.

STATUTORY SCOPE

No assessment year, tax-effect figure or numbered Income-tax Act provision is stated.

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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