Principal Commissioner of Income Tax v. Ajay Kumar Sood Engineers and Contractors

OMP 1050/2024 in ITA 2/2019

No neutral citation stated in source | 2024-12-04

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

In OMP 1050/2024 within ITA 2/2019 involving Ajay Kumar Sood Engineers and Contractors, the Court identified a clerical error in its 23 October 2024 judgment and set out the replacement text.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The replacement records Revenue counsel's instructions to withdraw in view of Circular 9/2024 dated 17 September 2024 and disposal as withdrawn. The Court did not decide substantive tax grounds in this correction proceeding.

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03 JUDICIAL DECISION

The Registry was directed to correct the 23 October 2024 judgment in red ink and send the corrected judgment for uploading on the official website. 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.

The replacement text controls the corrected account — The Court expressly reproduces the withdrawal statement and resulting disposal. Those words, rather than speculation about the earlier clerical error, define the correction. The source does not reproduce the superseded text in full, so a detailed before-and-after merits narrative would be unsupported.

Correction and uploading are directions, not proof of execution — The Registry was told to amend the judgment and arrange uploading. This order by itself does not certify when the website was updated. The separately supplied 23 October copy is consistent with withdrawal, but the procedural dates should remain distinct.

The corrected disposal does not determine tax liability — The circular-based withdrawal remains the operative appeal result. No tax effect, assessment year or substantive issue is adjudicated here, and the correction gives no new permission for recovery, refund or reopening.

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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