Income Tax Officer, Parwanoo v. Dev Bhumi Industries and others

Criminal Appeal 156/2014

Criminal Appeal 156/2014 | 2026-08-04

Revenue's criminal appeal dismissed as withdrawn on instructions dated 22 June 2026.

No Income-tax Act section expressly identified in this order.

High Court of Himachal Pradesh | Justice Rakesh Kainthla | Justice Rakesh Kainthla

Assessment years: Not specified in supplied order

Scope of this order

Procedural withdrawal of Revenue's appeal; no fresh finding on criminal liability or statutory interpretation.

01 FACTS OF THE CASE

The Income Tax Officer, Parwanoo sought withdrawal of Criminal Appeal 156/2014 against Dev Bhumi Industries and others, acting on instructions received through a communication dated 22 June 2026.

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02 DISCUSSION BY THE HON'BLE COURT

The communication was taken on record. Its contents and the underlying offence, trial decision and reasons for withdrawal are not set out in this one-page order.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn on 4 August 2026, along with pending miscellaneous applications, if any.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural withdrawal of Revenue’s appeal; no fresh finding on criminal liability or statutory interpretation.

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05 EXPERT COMMENTS

Do not invent the withdrawal policy — The order refers only to instructions in a dated communication. It does not identify a monetary-limit circular, compounding decision, settlement or concession on the merits.

A withdrawn appeal is not a reasoned acquittal ruling — The High Court did not examine evidence or the ingredients of an offence here. Any account of the trial result requires the trial record, which this PDF does not reproduce.

Keep the authority and date traceable — The 22 June communication explains the recorded authority to withdraw; 4 August 2026 is the judicial disposal date. Neither should be substituted for the other in the case chronology.

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SOURCE & VERIFICATION

20260804_HPHC010067352014.pdf

Complete source PDF reviewed: 1 physical pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 75ad26d5026851ee6fae23c548bfb6a151b30e4789b0fa31a6b8bc827020613d.

STATUTORY SCOPE

Only expressly identified provisions are indexed. No unprinted tax provision or assessment year is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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