Harjeet Singh v. Income Tax Department through ACIT, Circle-1, Jamshedpur & Ors.

W.P.(T) No. 6819 of 2025

2025:JHHC:37604-DB | W.P.(T) No. 6819 of 2025 | 2025-12-15

Writ withdrawn with liberty to file an appeal.

High Court of Jharkhand | 2-judge bench (Division Bench) | Chief Justice Tarlok Singh Chauhan | Justice Rajesh Shankar

Assessment years:

01 FACTS OF THE CASE

Harjeet Singh sought withdrawal of the writ with liberty to file an appeal. Respondents' counsel accepted notice and waived service for all respondents; the withdrawal request was not opposed.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the procedural request without examining the underlying tax dispute. The lack of opposition concerned withdrawal with liberty, not an admission of the taxpayer's substantive case.

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03 JUDICIAL DECISION

The writ was dismissed as withdrawn with liberty to file an appeal.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner may file an appeal under the liberty recorded. The order grants no tax relief, stay or determination of substantive entitlement.

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05 EXPERT COMMENTS

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

The precise liberty controls the procedural result — The Court expressly permits an appeal after withdrawal. It does not itself register that appeal, identify the challenged order or decide the appellate grounds. The taxpayer must still take the appellate step rather than treating this disposal as appellate relief.

No timing or enforcement concession is recorded — The order sets no filing period, grants no condonation and gives no interim protection against collection. Its liberty must be read as stated; the source does not resolve any separate requirements that may govern the proposed proceeding.

Preserve this proceeding's identity — This is W.P.(T)6819/2025 decided on 15 December 2025, with express liberty to appeal. The later Harjeet Singh order in W.P.(T)7443/2025 uses the broader phrase appropriate authority; its different wording and docket must not replace this order.

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SOURCE & VERIFICATION

High Court of Jharkhand official judgment PDF - AKHB Repository (20251215_JHHC010395622025.pdf)

1-page official High Court of Jharkhand judgment PDF (20251215_JHHC010395622025.pdf, 71,197 bytes).

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 1 physical page(s) of 20251215_JHHC010395622025.pdf (Google Drive ID: 1Fm3zRLSTNrhP6b9Y2_K3-teJ3yINPHpc, 71,197 bytes, SHA-256: 7c7a905690029906f65fdf66e3a53619561c2b5df000807abceeb95f0505a085) extracted and verified page-by-page.

STATUTORY SCOPE

No numbered tax provision or assessment year is supplied. The order records withdrawal and the stated liberty, not adjudication of an assessment.

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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