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

W.P.(T) No. 7443 of 2025

2025:JHHC:38315-DB | W.P.(T) No. 7443 of 2025 | 2025-12-19

Writ withdrawn with liberty to approach the appropriate authority.

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's counsel stated that he was instructed to withdraw W.P.(T)7443/2025 with liberty to approach the appropriate authority.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the procedural request without examining the underlying tax dispute. It described the request as innocuous.

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03 JUDICIAL DECISION

The writ was dismissed as withdrawn with liberty to approach the appropriate authority. Any pending interlocutory application was also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The petitioner may approach the appropriate authority 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 order permits approaching the appropriate authority, without naming a particular forum or form of proceeding. It should not be rewritten as a direction to a named appellate authority or as an order admitting an appeal.

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)7443/2025 decided on 19 December 2025. Another Harjeet Singh order in W.P.(T)6819/2025 dated 15 December 2025 expressly permits an appeal. The same party and similar wording do not make the two dockets the same case.

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SOURCE & VERIFICATION

High Court of Jharkhand official judgment PDF - AKHB Repository (20251219_JHHC010395692025.pdf)

1-page official High Court of Jharkhand judgment PDF (20251219_JHHC010395692025.pdf, 53,199 bytes).

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

Open cited source rendition

All 1 physical page(s) of 20251219_JHHC010395692025.pdf (Google Drive ID: 1Msw5gMO15y3yezDYbtxdQCo17h4nMpIz, 53,199 bytes, SHA-256: 23ef50bda88b7248f59c262d414b9357baa0acc9278d489f4283c37675e118d3) 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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