Commissioner of Income Tax v. M/s GTZ Securities Ltd.

APITA No. 9900001/2014 c/w RPITA No. 9900001/2014

APITA No. 9900001/2014 c/w RPITA No. 9900001/2014 (J&K HC Jammu Wing, decided 21.04.2025) | 2025-04-21

Application and connected review dismissed for non-prosecution and default of appearance.

High Court of Jammu and Kashmir and Ladakh | 2-judge bench (Division Bench, Jammu) | Justice Sindhu Sharma | Justice Vinod Chatterji Koul

Assessment years:

01 FACTS OF THE CASE

No one appeared for the applicant Commissioner. Steps for service on GTZ Securities had not been taken as directed by the order dated 16 February 2021.

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02 DISCUSSION BY THE HON'BLE COURT

The Court considered that the applicant appeared uninterested in pursuing the application. Non-appearance and the outstanding service steps, rather than tax merits, supplied the basis for disposal.

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03 JUDICIAL DECISION

The application and connected review application were dismissed for non-prosecution and default of appearance.

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04 OUTCOME / IN WHOSE FAVOUR

Both connected applications ended procedurally. No substantive tax issue was determined.

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05 EXPERT COMMENTS

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

Non-service and non-appearance matter independently of merits — The Court identified failure to take service steps under the 16 February 2021 order as well as absence of representation. Its conclusion that the applicant was not pursuing the matter explains the dismissal; it does not establish that the proposed tax challenge was substantively wrong.

Both connected applications are covered — The operative sentence dismisses the application and the connected review application. The APITA and RPITA identifiers should both be retained. The source does not reproduce the underlying decision sought to be reviewed or decide its reasoning anew.

No restoration outcome is supplied — A later procedural application, if any, would need to be examined in its own record. This order grants no restoration, extends no filing period and supplies no assessment year or tax amount. It establishes the status of these applications on 21 April 2025 only.

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SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20250421_JKHC020021472014.pdf)

1-page official High Court of Jammu and Kashmir and Ladakh judgment PDF (20250421_JKHC020021472014.pdf, 134,765 bytes).

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

Open cited source rendition

All 1 physical page(s) of 20250421_JKHC020021472014.pdf (Google Drive ID: 1I-Y7nBRmMwjYLsmtS3O_tEnwkc6E9QQ2, 134,765 bytes, SHA-256: a4ba4a2eed704f547b39341dd067270c4ece4ff2940547bb540c75858e277520) extracted and verified page-by-page.

STATUTORY SCOPE

No substantive interpretation of a numbered income-tax provision is made. This is a procedural disposal; later treatment is unverified.

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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