Commissioner of Income Tax v. M/s. Hemkunt Transport Service

ITA 30/2014

ITA 30/2014 (J&K and Ladakh HC at Jammu, decided 24.07.2025) | 2025-07-24

Hemkunt Transport Service: Revenue permitted to withdraw ITA 30/2014 on instructions referring to Circular No.09/2024.

Circular No.09 of 2024 dated 17 September 2024 is recorded; no Act section is expressly analysed.

High Court of Jammu & Kashmir and Ladakh | 2-judge bench (Division Bench) | Arun Palli, C.J. | Rajnesh Oswal, J.

Assessment years: Not specified in withdrawal order

Scope of the supplied order

The Court accepted Revenue's request to withdraw. It did not examine or affirm the Tribunal's reasoning on the substantive dispute. The case therefore cannot support a tax proposition merely because Revenue's appeal ended.

01 FACTS OF THE CASE

When ITA 30/2014 filed by the Commissioner of Income Tax against M/s. Hemkunt Transport Service came up for hearing, Revenue's counsel stated that in view of CBDT Circular No. 09 of 2024 dated 17.09.2024 he had specific instructions not to pursue the appeal further.

Source: Order; PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

Accepting the statement of learned counsel for the appellant Revenue made on instructions pursuant to CBDT Circular No. 09 of 2024 dated 17.09.2024, the Division Bench granted permission to withdraw the appeal.

Source: Order; PDF p. 1

03 JUDICIAL DECISION

Permitted the appellant Revenue to withdraw ITA 30/2014 and ordered accordingly.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee (by withdrawal) - Revenue permitted to withdraw ITA 30/2014 in view of CBDT Circular No. 09 of 2024 dated 17.09.2024.

Source: Order; PDF p. 1

05 EXPERT COMMENTS

Withdrawal has a limited precedential effect — The Court accepted Revenue's request to withdraw. It did not examine or affirm the Tribunal's reasoning on the substantive dispute. The case therefore cannot support a tax proposition merely because Revenue's appeal ended.

Do not reconstruct the tax effect — The one-page order records the circular number and date, but no disputed amount, monetary threshold or exception analysis. A numerical eligibility conclusion requires the underlying record and circular, not an assumption from withdrawal.

The reason is counsel's recorded instruction — Counsel expressly stated instructions not to pursue the matter. The Court ordered accordingly; the source gives no separate restoration liberty or determination that a particular circular exception was absent.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Jammu & Kashmir and Ladakh official judgment PDF - AKHB Cloud Repository (20250724_JKHC020012352014.pdf)

1-page official High Court of Jammu & Kashmir and Ladakh judgment PDF (20250724_JKHC020012352014.pdf).

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 pages of 20250724_JKHC020012352014.pdf read and verified page-by-page. Original bytes (78,321 bytes) match SHA-256 e9f3744ec54c8038d4576764128b0e486a7e1cc52403fc41c65cb118d24efa64.

STATUTORY SCOPE

The source records counsel's reliance on Circular No.09/2024. It does not reproduce its monetary limits, exceptions or statutory basis.

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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