# M/s VKC Nuts Private Limited v. The Principal Commissioner of Income Tax & Ors.

WP(C) No. 2564/2022

WP(C) No. 2564/2022 (J&K HC Jammu Wing, decided 18.10.2025) | 2025-10-18

## Tax writ and connected applications dismissed as withdrawn.

High Court of Jammu and Kashmir and Ladakh | 2-judge bench (Division Bench, Jammu) | Justice Sanjeev Kumar | Justice Sanjay Parihar

Assessment years:

### 01 FACTS OF THE CASE

Counsel for VKC Nuts Private Limited stated that the petitioner did not wish to pursue WP(C)2564/2022 any further. The respondents were unrepresented.

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## 02 DISCUSSION BY THE HON'BLE COURT

The Court took counsel's statement on record. The order supplies no description of the underlying assessment or grounds and no reason for abandoning the petition.

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## 03 JUDICIAL DECISION

The petition was dismissed as withdrawn along with all connected applications.

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## 04 OUTCOME / IN WHOSE FAVOUR

The writ ended without a decision on the underlying tax dispute or express reservation of another remedy.

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## 05 EXPERT COMMENTS

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

Counsel's election is the operative event — The source records that the petitioner no longer wished to proceed and the Court accepted that statement. It records neither a departmental concession nor a settlement. A withdrawal should not be presented as proof that a demand was cancelled or a disputed benefit granted.

Connected applications closed with the writ — The order expressly includes all connected applications in the dismissal. It does not specify them or separately describe any earlier protection. Establishing the practical position after closure requires those earlier orders and the underlying tax record.

The source cannot support a merits narrative — No assessment year, numbered tax provision, demand amount or legal ground appears in this order. Those omissions limit its use to the identified procedural disposal. No express liberty to refile or pursue a named remedy is granted.

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## SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20251018_JKHC020060222022.pdf)

1-page official High Court of Jammu and Kashmir and Ladakh judgment PDF (20251018_JKHC020060222022.pdf, 139,028 bytes).

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

Open cited source rendition

All 1 physical page(s) of 20251018_JKHC020060222022.pdf (Google Drive ID: 16Kp5xjycyh2mlUxePN07uotyK-u00Iew, 139,028 bytes, SHA-256: a427b22e38b0afb0d0008d263260a8eebd95e30a7017dae0f9ba69f862bad86c) 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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