Capuchin Service Society v. Union of India & Ors.

WP(C)2181/2024

WP(C)2181/2024 (2026-07-01) | 2026-07-01

Withdrawal with liberty to challenge the assessment order dated 17 March 2025.

No Income-tax Act section expressly identified in this order.

High Court of Jammu and Kashmir and Ladakh | Justice Sindhu Sharma; Justice Rajesh Sekhri | Justice Sindhu Sharma | Justice Rajesh Sekhri

Assessment years: Not specified in supplied order

Scope of this order

Withdrawal with liberty to bring a fresh challenge to the identified assessment; the assessment was not set aside by this order.

01 FACTS OF THE CASE

During the pendency of WP(C) 2181/2024, respondents passed an assessment order dated 17 March 2025. Counsel for Capuchin Service Society sought withdrawal with liberty to file a fresh petition against that order.

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02 DISCUSSION BY THE HON'BLE COURT

The request concerned a later assessment order and the form of further challenge. The one-page order states no assessment year, tax amount or statutory ground.

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03 JUDICIAL DECISION

The writ petition and connected applications were dismissed with liberty as prayed for on 1 July 2026.

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04 OUTCOME / IN WHOSE FAVOUR

Withdrawal with liberty to bring a fresh challenge to the identified assessment; the assessment was not set aside by this order.

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05 EXPERT COMMENTS

The reserved liberty has an identified object — The stated liberty concerns a fresh petition assailing the 17 March 2025 assessment. It is not an unconditional merits ruling or a finding that any future petition must succeed.

Do not equate dismissal with rejection on merits — The dismissal follows the petitioner's withdrawal request after the later order. A database label of Revenue success on the tax issue would obscure this procedural basis.

No unstated stay or time extension — The source grants no recovery stay and fixes no fresh filing period. Such protections cannot be inferred from the permission to challenge the assessment.

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SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20260701_JKHC020047562024.pdf)

Complete 1-page court PDF read for this correction.

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 source pages read and visually inspected. SHA-256: 808800cdf39def4ffe614996509bbd4d06101d9c64ad30fb77b87dda25fb92fc.

STATUTORY SCOPE

Only expressly identified provisions are indexed. No unprinted tax provision or assessment year is inferred.

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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