M/s. Shiva Mint Industries v. Income Tax Appellate Tribunal & Ors.

ITA No. 18/2014 with ITA No. 19/2014; IA Nos. 2/2014 and 3/2014

ITA No. 18/2014 c/w ITA No. 19/2014 (2026-07-23) | 2026-07-23

ITA 18/2014 and connected ITA 19/2014 dismissed for non-prosecution.

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

High Court of Jammu and Kashmir and Ladakh | Justice Rajnesh Oswal; Justice Rajesh Sekhri | Justice Rajnesh Oswal | Justice Rajesh Sekhri

Assessment years: Not specified in supplied order

Scope of this order

Procedural dismissal for absence of prosecution; no tax question was answered on its merits.

01 FACTS OF THE CASE

No counsel appeared for Shiva Mint Industries. The Court recorded the appellant's last appearance as 26 September 2016 and later non-appearances in the two connected appeals.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The source lists 10 November 2016, 13 December 2016 and 19 April 2016 as dates following the last appearance. The April date precedes September and is an internal chronology inconsistency; no corrected date is supplied.

Source: PDF p. 1

03 JUDICIAL DECISION

Both appeals and connected applications were dismissed for non-prosecution on 23 July 2026.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal for absence of prosecution; no tax question was answered on its merits.

Source: PDF p. 1

05 EXPERT COMMENTS

Preserve both connected appeal identities — The single order disposes of ITA 18/2014 and ITA 19/2014. One PDF must not cause either docket to disappear from the case history, nor imply two different substantive rulings.

Do not repair an uncertain date by guessing — The printed April 2016 date is inconsistent with the narrative sequence. The note flags it rather than converting it into April 2017 or another unverified date.

Dismissal does not supply substantive precedent — There is no discussion of the Tribunal's reasoning, the applicable provision or an assessment year. The order is useful for procedural status, not as authority approving the underlying tax treatment.

Source: PDF p. 1

SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20260723_JKHC020054162014.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: 04c45964ed806638707e83ba27b648e48c40ab0a0947b51ee55d4a390a52d7ea.

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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