Smt. Payal Vijay Jain v. Income Tax Officer, Ward 6(3)(1), Bangalore & Anr.

WP No. 28242 of 2024 (T-IT)

2025:KHC:37349 | WP No. 28242 of 2024 (T-IT) | 2025-09-15

Assessment challenge disposed of as withdrawn; no merits adjudication.

Constitution of India: Article 226

High Court of Karnataka | Single Judge Bench | Justice M. Nagaprasanna

Assessment years:

01 FACTS OF THE CASE

Payal Vijay Jain sought to quash the assessment order dated 24 March 2023, identified by DIN ITBA/AST/S/147/2022.23/1051273365(1). Her counsel sought leave to withdraw the writ.

Source: PDF p.2

02 DISCUSSION BY THE HON'BLE COURT

The Court granted the requested leave without recording a reason for withdrawal or examining the assessment.

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03 JUDICIAL DECISION

The petition was disposed of as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

No assessment was quashed or substantive tax relief granted. The source records no express liberty to pursue another remedy.

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05 EXPERT COMMENTS

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

Withdrawal and quashing are different outcomes — The petition's prayer identifies the assessment under attack, but the Court's order only permits withdrawal. Treating the requested quashing as relief granted would reverse the result. The DIN helps locate the disputed assessment; it does not supply an independently decided jurisdictional defect.

No reason for withdrawal is supplied — The short order does not mention settlement, an alternative appeal, payment or a corrected assessment. None can safely be inferred from the withdrawal itself. This source establishes closure of this writ alone.

No express remedial reservation — The order grants leave to withdraw, without recording liberty to file afresh or take another specified step. That silence should be preserved in a case note; the availability of any later remedy would require separate examination rather than being attributed to this Court.

Source: PDF p.2

SOURCE & VERIFICATION

High Court of Karnataka official judgment PDF - AKHB Repository (20250915_KAHC010568592024.pdf)

2-page official High Court of Karnataka judgment PDF (20250915_KAHC010568592024.pdf, 50,225 bytes).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical page(s) of 20250915_KAHC010568592024.pdf (Google Drive ID: 1PU02YpsohozkaDuIKBh66O-0B3449Sjt, 50,225 bytes, SHA-256: 37fe2e736a9111d43622c31cd5a2fc4f070ae1d947e84df5ac1ea7ae30292c60) extracted and verified page-by-page.

STATUTORY SCOPE

The source records procedural withdrawal, not a substantive construction of the Income-tax Act. No current operation of a cited policy or later remedy is verified.

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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