Sumit Chandok v. Income Tax Settlement Commission and others

Writ Petition 7320/2018

Writ Petition 7320/2018 (Madhya Pradesh High Court, 2020-06-23) | 2020-06-23

Taxpayer writ withdrawn without adjudication of settlement dispute

High Court of Madhya Pradesh | Division Bench at Jabalpur | Ajay Kumar Mittal, Chief Justice | Vijay Kumar Shukla

Assessment years:

No substantive tax merits decided

Withdrawal; no merits determination.

01 FACTS OF THE CASE

In Writ Petition 7320/2018, Sumit Chandok filed I.A.4291/2020 seeking withdrawal of his petition against the Income Tax Settlement Commission and others. The matter was heard through video conferencing on 23 June 2020.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Counsel for the petitioner stated that he did not wish to pursue the matter. Counsel for the respondents had no objection. The Court did not discuss the underlying settlement proceedings, tax computation or grounds of challenge.

Source: PDF p.1

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer voluntarily ended this writ proceeding. The order grants no tax relief and contains no substantive ruling approving or disapproving a settlement decision.

Source: PDF p.1

05 EXPERT COMMENTS

The withdrawing party matters — This is the taxpayer's application, I.A.4291/2020, rather than a Revenue appeal withdrawn under a monetary-limit circular. Nothing in the order attributes withdrawal to low tax effect, settlement eligibility or a concession by the tax authorities on the merits. Those explanations must not be imported from neighbouring income-tax cases.

No objection is not acceptance of the underlying claim — The respondents' absence of objection concerned withdrawal of this petition. It is not an admission that the challenged settlement action was unlawful or that the taxpayer's legal arguments were correct. The Court records no refund, recomputation, remand or direction to the Commission.

The order establishes closure, not a new procedural entitlement — The operative direction dismisses this writ as withdrawn. It contains no express liberty to file afresh or seek revival and sets no compliance period. Any later remedy or consequence for the underlying settlement proceedings would require the relevant record and law; it cannot be certified from this one-page order.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Madhya Pradesh High Court order; verified source copy

Complete one-page judicial order

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

No substantive Income-tax Act provision or assessment year is identified in this procedural order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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