Ramesh Chand Rai v. Assistant Commissioner of Income Tax (Central)-1, Bhopal & Ors.

W.P. No. 10699/2019

W.P. No. 10699/2019 (High Court of Madhya Pradesh, Jabalpur, order dated 2023-01-27) | 2023-01-27

Withdrawal allowed to pursue an existing appeal if pending or another lawful remedy.

High Court of Madhya Pradesh | Division Bench | Justice Sheel Nagu | Justice Virender Singh

Assessment years:

Scope of this order

Lawful alternative remedies were preserved; no stay, assessment cancellation or unconditional revival of an appeal was ordered.

01 FACTS OF THE CASE

Counsel sought withdrawal to approach the appellate authority. The record showed an appeal filed on 9 September 2018 before CIT(A) against the same assessment challenged in the writ.

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02 DISCUSSION BY THE HON'BLE COURT

The Court acknowledged the earlier appeal but qualified the liberty by whether it remained pending.

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03 JUDICIAL DECISION

The petition was dismissed as withdrawn, with liberty to pursue the appeal if pending or avail another remedy available in law.

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04 OUTCOME / IN WHOSE FAVOUR

Lawful alternative remedies were preserved; no stay, assessment cancellation or unconditional revival of an appeal was ordered.

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05 EXPERT COMMENTS

The pending-appeal qualification matters — The Court did not conclusively determine the appeal's current status. Its phrase if pending prevents treating the order as automatic restoration of a disposed appeal.

Other remedies remain subject to law — The wider liberty does not identify a new statutory right, extend a limitation period or waive procedural requirements. It records the preserved route without deciding the assessment merits.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 2-page source PDF; all pages read, including signature-only pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: 5b778347fe4ed96d444d3e8c0669f83d557d13b8368b2904deef70e618c0a57e.

STATUTORY SCOPE

No assessment year, tax amount or substantive Income-tax Act provision is identified or decided in this supplied short order.

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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