M/s Singh Roadlines v. Principal Commissioner of Income Tax-I, Jabalpur & Ors.

W.P. No. 21344/2023

W.P. No. 21344/2023 (High Court of Madhya Pradesh, Jabalpur, order dated 2023-09-20) | 2023-09-20

Asset and cash release rendered writ infructuous; liberty to return if the cause remained unredressed.

High Court of Madhya Pradesh | Division Bench at Jabalpur | Sheel Nagu, J. | Amar Nath (Kesharwani), J.

Assessment years: Not specified in order text

01 FACTS OF THE CASE

In WP 21344/2023, Singh Roadlines informed the Court through counsel that the cause raised had become infructuous following release of asset and cash in the petitioner's favour. The order does not quantify the property or identify an assessment year.

Source: PDF p.1, opening paragraph

02 DISCUSSION BY THE HON'BLE COURT

Revenue's counsel did not dispute the petitioner's statement. The petitioner nevertheless requested liberty to revisit the Court if the cause of action continued to remain unredressed. The Court disposed of the matter on that procedural basis.

Source: PDF p.2, paragraphs 2–4

03 JUDICIAL DECISION

The Court dismissed WP 21344/2023 as infructuous with the requested liberty to raise the cause again if it remained unredressed.

Source: PDF p.2, paragraphs 3–4

04 OUTCOME / IN WHOSE FAVOUR

The petition ended after the reported release, with conditional liberty preserved. The order contains no determination that the original retention was unlawful, no additional payment direction and no adjudication of tax liability.

Source: PDF pp.1–2, complete order

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Reported release explains the disposal: Singh Roadlines reported release and Revenue did not dispute it. That concession removed the live cause described to the Court; it is not a reasoned finding on the legality of seizure or retention. The disposal should therefore be cited for its procedural effect. (PDF pp.1–2, opening paragraph and paragraph 2)

The reserved liberty has a factual condition: The permission to return applies if the cause continues to remain unredressed. A later application should identify the specific outstanding grievance and reconcile it with the earlier release statement, rather than treat this order as an unconditional direction for further relief. (PDF p.2, paragraphs 3–4)

Keep the taxpayer and remedy distinct: WP 21344/2023 concerns this petitioner's asset-and-cash grievance. Similar disposals for other taxpayers do not establish that the same property or demand was involved. This source does not decide interest, damages, amounts released or an assessment challenge. (PDF pp.1–2, caption and complete order)

Source: PDF pp.1–2, opening paragraph and paragraph 2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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