Sumitra Foundation through its President Yashpal Singh Tomar v. Principal Commissioner of Income Tax (Exemption), Bhopal & Anr.

W.P. No. 288/2024

W.P. No. 288/2024 (High Court of Madhya Pradesh, Gwalior, order dated 2024-01-09) | 2024-01-09

Withdrawal permitted with express liberty to approach the appropriate forum.

High Court of Madhya Pradesh | Division Bench | Justice Rohit Arya | Justice Binod Kumar Dwivedi

Assessment years:

Scope of this order

Alternative recourse was preserved; no exemption, stay or demand cancellation was granted.

01 FACTS OF THE CASE

The Foundation requested permission to withdraw its writ petition with liberty to approach an appropriate forum.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that request without identifying a particular alternative forum or considering the tax merits.

Source: PDF p. 1

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with the requested liberty.

Source: PDF p. 2

04 OUTCOME / IN WHOSE FAVOUR

Alternative recourse was preserved; no exemption, stay or demand cancellation was granted.

Source: PDF p. 2

05 EXPERT COMMENTS

Keep the liberty at its expressed breadth — The order permits approach to an appropriate forum. It does not select an appellate provision, grant condonation or dispense with that forum's legal requirements.

Separate institutional status from adjudication — The Foundation's name and exemption-authority respondents do not establish that registration or exemption entitlement was decided. The sole adjudicated event is withdrawal with liberty.

Source: PDF p. 1

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: fbc5d4ac40cee62ea891b5a26d8c52d3b9d2041989db0dd2d63245b2a14ed6dc.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.