M/s. Thacker Brothers & Co. v. Commissioner of Income Tax, Orissa, Bhubaneswar

S.J.C. No. 90 of 1997

S.J.C. No. 90 of 1997 (Orissa HC, decided 04.12.2025) | 2025-12-04

S.J.C. No. 90 of 1997: procedural disposal after prolonged lack of progress; questions of law left open for another appropriate case.

No Income-tax Act section is identified in the supplied disposal order.

High Court of Orissa | 2-judge bench (Division Bench) | Harish Tandon, C.J. | Murahari Sri Raman, J.

Assessment years: Not specified in order

Scope of the supplied order

Paragraph 3 expressly leaves the questions open. It cannot be cited as approval of either side's substantive position or as a ruling on a statutory provision not printed in this order.

01 FACTS OF THE CASE

When S.J.C. No. 90 of 1997 came up before the Orissa High Court on 04.12.2025, none appeared for the petitioner M/s. Thacker Brothers & Co., and the record showed that nothing significant had occurred in nearly 28 years and even notice had not been issued.

Source: Paragraphs 1-2; PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court noted non-appearance on the present and earlier listings, nearly 28 years without significant progress, and absence of notice to the opposite party. It disposed of the petition while leaving the legal questions open for another appropriate case.

Source: PDF p.1

03 JUDICIAL DECISION

Disposed of S.J.C. No. 90 of 1997 leaving the questions of law open for consideration in an appropriate case.

Source: Paragraph 3; PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

Procedural disposal for the recorded lack of progress and appearance. The underlying questions of law were not answered.

Source: PDF p.1

05 EXPERT COMMENTS

Disposal does not answer the tax question — Paragraph 3 expressly leaves the questions open. It cannot be cited as approval of either side's substantive position or as a ruling on a statutory provision not printed in this order.

The recorded default concerns appearances — The Court notes repeated non-appearance and lack of progress, including no notice. Do not substitute the paper-book default recorded in a different S.J.C. case.

The reservation concerns another appropriate case — The order preserves legal questions for consideration elsewhere. It does not itself restore this petition, grant a new filing period or provide a merits remedy.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Orissa official judgment PDF - AKHB Cloud Repository (20251204_ODHC010257711997.pdf)

1-page official High Court of Orissa judgment PDF (20251204_ODHC010257711997.pdf).

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

Open cited source rendition

All 1 physical pages of 20251204_ODHC010257711997.pdf read and verified page-by-page. Original bytes (61,435 bytes) match SHA-256 c2c0b9481748613a72627a525824c305f350229b17ce72d9846c2f7a139f5f4a.

STATUTORY SCOPE

The source identifies an S.J.C. petition but does not print section 256 or the questions of law. No unprinted statutory provision is treated as an adjudicated issue.

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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