Amritsar Improvement Trust v. Commissioner of Income-Tax (Appeals)

CWP 909/2007

CWP 909/2007 | 2007-01-19

Writ disposed with liberty to seek interim relief in the pending tax appeal.

High Court of Punjab and Haryana | Division Bench | Justice M.M. Kumar | Justice Vinod K. Sharma

Assessment years:

Scope of this order

A route to seek interim relief was preserved; the High Court did not grant a stay or cancel the demand.

01 FACTS OF THE CASE

The Trust's appeal against a tax demand was already pending before the Commissioner of Income Tax (Appeals). It approached the High Court concerning that demand.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the admitted pending appeal and directed that an appropriate interim-relief application be made to the appellate authority if required.

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03 JUDICIAL DECISION

The writ petition was disposed of with that liberty.

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04 OUTCOME / IN WHOSE FAVOUR

A route to seek interim relief was preserved; the High Court did not grant a stay or cancel the demand.

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05 EXPERT COMMENTS

Liberty to apply is not interim protection — The operative order identifies the appellate authority as the forum for the application. It neither fixes a pre-deposit nor restrains recovery pending an application.

Keep the limited record visible — No assessment year, demand amount or substantive tax issue appears in this one-page order. Those particulars cannot be supplied from assumptions about the Trust's other litigation.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete source PDF reviewed: 1 physical pages.

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 source pages read and visually inspected. SHA-256: f267f52adfd6f2c0fc50e86956ec31d858987c5def98f54ef56e9dff44e21a6a.

STATUTORY SCOPE

The supplied order does not identify an assessment year or decide an Income-tax Act charging provision. No unstated provision is assigned.

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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