P.R. Locham v. Income Tax Officer, Patiala and another

CWP 1599/2007

No neutral citation stated in source | 2007-02-01

Withdrawal permitted with liberty to challenge the reassessment order in a fresh petition.

High Court of Punjab and Haryana | Division Bench | M.M. Kumar | Rajesh Bindal

Assessment years:

01 FACTS OF THE CASE

Counsel sought withdrawal of the petition with liberty to file a fresh petition incorporating a challenge to the order passed in reassessment. The short source does not identify the assessment year, reassessment date or grounds.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the requested procedural course and accepted it. It gave no substantive reasoning about the validity of reassessment.

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03 JUDICIAL DECISION

Withdrawal with the requested liberty to file a fresh petition incorporating the reassessment challenge was ordered.

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04 OUTCOME / IN WHOSE FAVOUR

The existing petition ended by withdrawal. A fresh challenge was permitted; the reassessment order was neither quashed nor upheld on its merits.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The liberty addressed the scope of the proposed fresh challenge — The request specifically identified the need to include the reassessment order. The procedural value is permission to frame that challenge in a fresh petition. It is not an adjudication that the reassessment was unlawful or that the future petition must succeed.

Withdrawal did not suspend the reassessment — The operative words grant the requested withdrawal and liberty only. There is no stay, quashing direction or protection against recovery. A reader should therefore distinguish permission to bring the new challenge from any interim relief that would require a separate order.

Do not treat liberty as a decision on future admissibility — The source sets no deadline and resolves no limitation, alternative-remedy or substantive objection to a fresh petition. Its narrow procedural permission should be carried forward accurately, while those questions remain governed by the later proceeding. No later petition or decision is recorded here.

Source: PDF p.1

SOURCE & VERIFICATION

20070201_PHHC010543862007.pdf

Complete source PDF reviewed: 1 physical pages.

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

The complete one-page source read and visually inspected. No merits finding, stay or limitation extension appears.

STATUTORY SCOPE

No reassessment section is numbered in the supplied order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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