Commissioner of Income Tax, Haryana, Rohtak v. Income Tax Appellate Tribunal and another

CWP 11754/1988

CWP 11754/1988 | 2007-03-16

Writ dismissed by reference to companion CWP11756/1988

High Court of Punjab and Haryana | Chandigarh | Rajesh Bindal

Assessment years:

01 FACTS OF THE CASE

The Commissioner of Income Tax, Haryana, Rohtak brought CWP 11754/1988 against the Income Tax Appellate Tribunal and another respondent. The supplied one-page order identifies no assessment year, taxpayer name for the second respondent, disputed amount or substantive tax provision.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court adopted the detailed reasons in its separate same-day order in CWP 11756/1988, bearing the same abbreviated cause title. Those reasons are not reproduced in this PDF.

Source: PDF p.1

03 JUDICIAL DECISION

CWP 11754/1988 was dismissed on 16 March 2007 for the reasons stated in the companion order.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Revenue's writ petition was dismissed. The source confirms the disposal but does not itself establish the substantive issue or the reasoning incorporated from CWP 11756/1988.

Source: PDF p.1

05 EXPERT COMMENTS

Treat incorporation as a source dependency — This order deliberately locates its reasons in a separate judgment. A reliable account can state the dismissal and exact companion docket, but a detailed tax proposition requires that companion source to be read. No tax provision, assessment year or monetary consequence can be reconstructed merely from the Commissioner and Tribunal appearing as parties.

The two writ numbers are distinct judicial records — CWP 11754/1988 is the present disposal; CWP 11756/1988 supplies the adopted reasons. Matching abbreviated party names and decision date does not make them duplicate cases. Retaining the separate docket and its source link preserves the procedural history without claiming to have identified the unnamed second respondent.

Limit the reported result to the authenticated disposition — The writ was dismissed, not remanded or withdrawn. The one-page text does not specify a refund, penalty cancellation or assessment exemption. Those consequences should remain unreported unless established by the companion judgment or relevant lower orders. The note therefore records a narrow source-supported result.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Punjab and Haryana High Court order; verified source copy

Complete source PDF reviewed: 1 physical pages.

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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