Romesh Kumar Dogra v. Income Tax Appellate Tribunal and others

CWP 7681/2007

No neutral citation stated in source | 2007-05-21

Writ petitioner relegated to section 260A appeal in Himachal Pradesh.

260A

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

Assessment years:

01 FACTS OF THE CASE

The petitioner challenged the ITAT Chandigarh SMC order dated 3 July 2006 on the ground that it was time barred. He was assessed in Himachal Pradesh but approached the Punjab and Haryana High Court by writ petition.

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02 DISCUSSION BY THE HON'BLE COURT

The Court identified an alternative section 260A appeal before the Himachal Pradesh High Court at Shimla because the petitioner was assessed in that State. It held the writ petition not maintainable before it.

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03 JUDICIAL DECISION

The petitioner was relegated to the remedy of appeal and the writ petition was disposed of in those terms.

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04 OUTCOME / IN WHOSE FAVOUR

The writ route in this Court ended. Neither the asserted time bar nor the validity of the Tribunal order was decided on the merits.

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05 EXPERT COMMENTS

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

The Tribunal's location did not determine the chosen forum — Although the challenged order came from the Chandigarh Bench, the Court pointed to assessment in Himachal Pradesh and an appeal at Shimla. The practical lesson from this record is to match the appellate forum to the assessment setting identified by the Court, rather than relying on the Tribunal's location alone.

A limitation allegation still had to follow the directed remedy — Calling the Tribunal order time barred did not produce a merits ruling in writ jurisdiction. The petitioner had to pursue the statutory appeal identified in the order and establish the objection there. Nothing in this disposal validates or rejects the alleged defect.

Relegation contains no automatic time protection — The Court did not specify an appeal-filing extension, condone delay or grant interim protection. Those benefits should not be read into the words relegating the petitioner to appeal. Any later filing would require attention to the applicable procedural requirements; this source records no subsequent filing or outcome.

Source: PDF p.1

SOURCE & VERIFICATION

20070521_PHHC010647562007.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. The alleged time bar was not adjudicated.

STATUTORY SCOPE

The order identifies Himachal Pradesh as the appellate forum because the petitioner was assessed there.

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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