Buta Singh v. Income Tax Officer, Patiala and others

CWP-21471-2024

2026:PHHC:124186-DB | 2026-09-03

Withdrawal with express liberty to file afresh on the same cause and challenge section 147A.

Income-tax Act,1961: sections 147A

High Court of Punjab and Haryana | 2-judge bench (Division Bench) | Deepak Sibal | Sunish Bindlish

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Buta Singh sought withdrawal of CWP-21471-2024, requesting liberty to file a fresh petition on the same cause of action and also challenge section 147A of the Income-tax Act, 1961. The one-page order does not identify an assessment year, impugned notice date or disputed amount.

Source: PDF p.1, paragraph 1

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded counsel's requested form of withdrawal. It did not examine the statutory challenge or the underlying tax dispute. The printed reference is section 147A and is retained as recorded; the order contains no explanation of that provision.

Source: PDF p.1, paragraphs 1–2

03 JUDICIAL DECISION

The petition was dismissed as withdrawn with liberty as prayed for. The incorporated prayer expressly permits a fresh petition on the same cause of action, including the stated statutory challenge.

Source: PDF p.1, paragraph 2 read with paragraph 1

04 OUTCOME / IN WHOSE FAVOUR

CWP-21471-2024 ended on 3 September 2026 through withdrawal with liberty, rather than an adjudication of tax liability. The order contains no stay, payment direction or determination that section 147A is invalid.

Source: PDF p.1, paragraphs 1–2

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Read the liberty with the recorded prayer: For Buta Singh, the operative words "with liberty as prayed for" take their content from paragraph 1. A later filing can refer to this express reservation of the same cause of action and the proposed statutory challenge. It would overstate the order to describe it as either unconditional rejection of the tax challenge or acceptance of its merits. (PDF p.1, paragraphs 1–2)

Withdrawal does not supply interim protection: No continuation of protection or restraint on assessment or recovery appears in this order. A fresh petition relying on the liberty must therefore distinguish permission to litigate from any separately sought interim relief; the withdrawal order itself supplies no such relief. (PDF p.1, paragraphs 1–2)

Preserve this separate proceeding: The identifying record is CWP-21471-2024, CNR PHHC 011087682024, neutral citation 2026:PHHC:124186-DB. Similar withdrawal wording in other petitions does not merge their parties or dockets. Neither an assessment year nor a notice date can be inferred from the 2024 case number. (PDF p.1, caption and paragraphs 1–2)

Source: PDF p.1, paragraphs 1–2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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