Nischal Sidana HUF v. Income Tax Officer, Ward 1(3), Jaipur & Ors.

D.B. Civil Writ Petition No. 1724/2023

2025:RJ-JP:47363-DB | D.B. Civil Writ Petition No. 1724/2023 | 2025-11-24

D.B. Civil Writ Petition No. 1724/2023: dismissed as withdrawn at the petitioner's request; no tax merits ruling.

No Income-tax Act section is expressly identified in this order.

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Acting Chief Justice Sanjeev Prakash Sharma | Justice Maneesh Sharma

Assessment years: Not specified in supplied order

Scope of this order

Procedural withdrawal; neither the petitioner's tax claim nor the Department's substantive position was adjudicated.

01 FACTS OF THE CASE

Nischal Sidana HUF sought withdrawal of D.B. Civil Writ Petition No. 1724/2023. The short order identifies the parties and docket but does not set out the underlying tax issue, amount or reason for withdrawal.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted counsel's withdrawal request without examining the underlying tax controversy.

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03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn. Pending applications were also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural withdrawal; neither the petitioner's tax claim nor the Department's substantive position was adjudicated.

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05 EXPERT COMMENTS

Withdrawal does not establish the merits — The operative order records the petitioner's choice to withdraw. It supplies no finding that a reassessment, demand or other tax action was lawful or unlawful.

Do not infer an unstated reason or remedy — The source gives no settlement, payment, alternate-remedy explanation or express liberty to refile. None should be added merely because withdrawal was permitted.

Retain this individual docket — This record concerns D.B. Civil Writ Petition No. 1724/2023. Its distinct party, date and court order must be retained even where other short withdrawal orders use similar language.

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SOURCE & VERIFICATION

High Court of Judicature for Rajasthan official judgment PDF - AKHB Repository (20251124_RJHC020073042023.pdf)

1-page official High Court of Judicature for Rajasthan judgment PDF (20251124_RJHC020073042023.pdf, 47,210 bytes).

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: b8fe599c6edef2ebf25a791ff88a09a212f9da536926736cf7e725453d35b054.

STATUTORY SCOPE

No unprinted statutory basis is treated as a decided issue. The source does not adjudicate an Income-tax Act provision.

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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