Shri Vikram Aggarwal v. Principal Commissioner of Income Tax, Dehradun & Others

Writ Petition (M/S) No. 2553 of 2022

2025:UHC:21 | Writ Petition (M/S) No. 2553 of 2022 | 2025-01-02

Direct Tax Vivad se Vishwas Act, 2020 (Form 4 modification / Form 5 issuance) vs. pending Form 1 under Direct Tax Vivad se Vishwas Scheme, 2024: writ petition disposed of as withdrawn with liberty to pursue grievances before Competent Authority under VSV Scheme, 2024.

Direct Tax Vivad se Vishwas Act, 2020 | Direct Tax Vivad se Vishwas Scheme, 2024 | Constitution of India: Article 226

High Court of Uttarakhand | Single Judge Bench | Alok Kumar Verma, J.

Assessment years:

Withdrawal on filing of fresh declaration under Direct Tax Vivad se Vishwas Scheme, 2024; no opinion on merits

Paragraph 7 expressly clarifies that the High Court has not expressed any opinion on the merits of the petitioner's earlier VSV 2020 Form 4 dispute.

01 FACTS OF THE CASE

The petitioner filed WPMS No. 2553 of 2022 seeking a mandamus to modify Form 4 dated 30.10.2021 under the Vivad se Vishwas Act, accept payment of the balance amount, and issue Form 5. Subsequently, the petitioner filed Withdrawal Application (IA No. 02 of 2024) stating that an Application/Form 1 under the Direct Tax Vivad se Vishwas Scheme, 2024 was pending before the Competent Authority.

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02 DISCUSSION BY THE HON'BLE COURT

With the consent of counsel for both parties, the Single Judge permitted the petitioner to withdraw the writ petition with liberty to raise all grievances before the Competent Authority where Form 1 under the Vivad se Vishwas Scheme, 2024 was pending.

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03 JUDICIAL DECISION

Disposed of Writ Petition (M/S) No. 2553 of 2022 with liberty to pursue all grievances before the Competent Authority under the Direct Tax Vivad se Vishwas Scheme, 2024.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee (withdrawal with liberty) - Writ petition disposed of on consent granting liberty to pursue pending Form 1 under the Direct Tax Vivad se Vishwas Scheme, 2024.

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05 EXPERT COMMENTS

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

The pending Form 1 explains the change of forum — The original prayer sought modification of Form 4 dated 30.10.2021, acceptance of the balance and issuance of Form 5. The withdrawal request instead relied on a pending Form 1 under the 2024 scheme. The Court accepted this procedural course with consent; it did not direct the old forms to be modified or payment to be accepted.

All grievances remain available, without endorsement — Liberty to raise all grievances before the authority where Form 1 was pending is broader than an instruction merely to await its disposal. Yet paragraph 7 expressly withholds any merits opinion. The taxpayer must establish the claimed relief there; this order supplies neither scheme eligibility nor a finding that the earlier refusal was unlawful.

Do not convert consent into a settlement award — Revenue did not oppose withdrawal. That consent concerns ending the writ with liberty and is not acceptance of a settlement computation or entitlement to Form 5. The judgment sets no processing deadline and records no final outcome of the 2024 application.

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SOURCE & VERIFICATION

High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository (20250102_UKHC010149962022.pdf)

2-page official High Court of Uttarakhand judgment PDF (20250102_UKHC010149962022.pdf).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical pages of 20250102_UKHC010149962022.pdf read and verified page-by-page. Original bytes (52,624 bytes) match SHA-256 0fff93e46c6fb6b817c43e5df096bd6fb44c62b69792e1673b656692c9b37d8d.

STATUTORY SCOPE

Relates to the Direct Tax Vivad se Vishwas Act, 2020 and Direct Tax Vivad se Vishwas Scheme, 2024. Income-tax Act, 2025 equivalence is not verified.

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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