

Commissioner of Income Tax, Kanpur v. M/s Bodega Alcobev, Kanpur

Income Tax Appeal No. 7 of 2015

Supplied court order; no reported citation stated | 2018-01-02

Revenue appeal dismissed for tax effect below the monetary limit, as recorded in this order.

Division Bench | Bharati Sapru | Neeraj Tiwari

Procedural disposal — no tax merits adjudicated

This note records only the stated procedural outcome. Circular references and monetary amounts are reported as stated in this order, not certified as current law.

01 FACTS OF THE CASE

Revenue had brought an income-tax appeal. Counsel for the respondent pointed out that the tax effect involved was below Rs 20,00,000. The order does not identify an assessment year or the underlying assessment issue.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court referred to Circular No.21/2015, F.No.279/MISC.142/2007-ITJ (PT.), dated 10 December 2015, and recorded a Rs 20,00,000 monetary limit for High Court appeals. This note reports the Court's stated basis; it does not independently certify the circular's scope or later amendments.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The appeal was dismissed as being below the monetary limit.

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04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended by dismissal on the stated monetary-limit ground. The Court did not decide the underlying tax merits.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Treat this as a case-specific procedural disposal. Do not infer that the respondent succeeded on any substantive provision or that the amount recorded here remains the current filing threshold. Check the actual applicable circular and exceptions before using a monetary-limit proposition in another matter.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Original SHA-256 independently reverified; full source text matched the supplied merged-page record. No assessment year or PAN is stated. No later proceedings or current-law clearance is represented.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.