

Commissioner of Income Tax and Another v. M/s K.G. Hotel Pvt. Ltd.

Income Tax Appeal No. 466 of 2008

Supplied court order; no reported citation stated | 2018-01-08

Revenue appeal dismissed on the monetary-limit ground; no assessment merits decided.

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

The Court recorded that counsel for the respondent had pointed out a tax effect below Rs 20,00,000 in this appeal. The order does not state the assessment year, disputed addition or substantive tax question.

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 stated that High Court appeals were not to be filed below Rs 20,00,000. The proposition is attributed to this historical order, without an independent or current circular-clearance claim.

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

Revenue's appeal was disposed of on a monetary-limit basis. There was no merits determination in favour of either party on the underlying assessment question.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Keep this order distinct from other low-tax-effect disposals: the party and docket are specific to this appeal. It is not authority for a substantive tax result. Verify the applicable circular, date and exceptions separately before relying on a monetary-limit rule.

Source: [PDF p.1](#)

SOURCE & VERIFICATION**Supplied 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.