Commissioner of Income Tax, Meerut v. Jitendra Kumar Gupta

Income Tax Appeal No. 267 of 2010

Supplied court order; no reported citation stated | 2018-02-22

Appeal dismissed as not maintainable on the recorded low-tax-effect ground; no tax merits adjudicated.

Division Bench | Bharati Sapru | Neeraj Tiwari

Procedural disposal — no tax merits adjudicated

Only the stated procedural outcome is reported. No current-law clearance, later-treatment clearance or substantive tax ratio is claimed.

01 FACTS OF THE CASE

The respondent’s counsel, Shri Shambhu Chopra stated that the tax effect in this appeal was below the monetary limit. The supplied one-page order states neither the exact tax-effect amount nor the assessment year or underlying assessment issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court referred to Circular No.21 of 2015 of CIT (A&J), CBDT, New Delhi, and disposed of the appeal on the stated monetary-limit basis. It did not reproduce the circular, discuss its exceptions or examine the underlying tax merits.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as not maintainable in view of the cited circular and the recorded tax-effect statement.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue’s appeal ended by this procedural dismissal. The order does not establish a substantive tax ratio or decide the correctness of an assessment on its merits.

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05 AKHB REVIEW POINT

Keep this party, docket and actual order date distinct from other similarly worded disposals. Do not infer an unstated monetary amount or a current filing threshold. Check the applicable circular, its exceptions and relevant date independently before relying on a monetary-limit proposition.

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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.

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