

Commissioner of Income Tax, Aligarh v. Shri Ajay Narayan Agarwal

Income Tax Appeal No. 351 of 2011

Supplied court order; no reported citation stated | 2018-07-13

Appeal dismissed as not maintainable on the recorded low-tax-effect ground under Circular No.3/2018.

Division Bench | Bharati Sapru | Dinesh Kumar Singh

Procedural order — limited scope

The note reports the specific directions or procedural disposal, not an adjudication of tax merits. Later proceedings and current law are not cleared.

01 FACTS OF THE CASE

The Court recorded a statement by Shri Gaurav Mahajan that the tax effect was below the monetary limit. The hearing paragraph places him for the appellant, whereas the operative paragraph describes him as respondent's counsel. The supplied order states no assessment year or underlying assessment issue.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court cited CBDT Circular No.3/2018 dated 11 July 2018 and concluded the appeal on the recorded monetary-limit ground. It did not analyse the assessment merits or discuss the circular's exceptions.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The appeal was dismissed as not maintainable on the stated low-tax-effect basis.

Source: [PDF p.1](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended by procedural dismissal. The supplied order neither resolves a substantive tax question nor establishes that the underlying assessment position is correct on its merits.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Keep the actual party, docket and date distinct from other formulaic low-tax-effect disposals. The 2018 circular's historical threshold and exceptions are not a current-law clearance. A monetary-limit dismissal is not a substantive merits precedent.

Source: [PDF p.1](#); [Historical Circular3/2018, paragraph3, 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 text matched the supplied review packet. No assessment year or PAN is stated. No later-proceedings or current-law clearance is claimed.

Open cited source rendition

Gaurav Mahajan is described for the appellant in the hearing paragraph but as respondent's counsel in the operative paragraph. The inconsistency is not silently resolved.

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.