

Principal Commissioner of Income Tax, Bareilly v. M/s Sahkari Ganna Vikas Samiti Ltd.

Income Tax Appeal No. 297 of 2017

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.

Historical circular/source discrepancy

The order records below Rs.20 lakh. Official Circular3/2018 paragraph3 gives Rs.50 lakh for High Courts, Rs.20 lakh for ITAT. This source-specific dismissal does not establish a Rs.20-lakh High Court threshold.

01 FACTS OF THE CASE

Revenue counsel Shri Praveen Kumar stated that the tax effect was below Rs.20,00,000. Respondent counsel Shri Ashish Bansal was also heard. The exact tax effect was not quantified. 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. The order's reference to Rs.20 lakh and its printed file-number string are preserved as source wording; they are not adopted as the High Court threshold in the official circular.

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

The official Circular No.3/2018, paragraph 3 (p.1), set Rs.50 lakh for High Court appeals and Rs.20 lakh for ITAT appeals. The order records counsel's below-Rs.20-lakh statement and prints a different file-number string; do not silently correct the primary order or treat Rs.20 lakh as the general High Court limit. This note reports the particular dismissal, not current monetary-limit law.

Source: [PDF p.1](#); [Historical Circular3/2018, paragraph3, 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 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

Different order from ITA 411/2010 dated 5 March 2018: this is ITA 297/2017 dated 13 July 2018 with a different bench composition. Similar party name does not make it a duplicate.

The source prints F.No.279/Misc142/2017-IJT(Pt). The official circular reads F.No.279/Misc142/2007-ITJ(Pt). The source is preserved unaltered.

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.