Commissioner of Income Tax, Agra v. Sri Krishna Murari Lal Agarwal

Income Tax Appeal No. 748 of 2012

Supplied court order; no reported citation stated | 2018-07-16

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

Respondent counsel Shri Vishwajeet stated that the tax effect was below the prescribed monetary limit. Revenue counsel Shri Shubham Agrawal was also heard. 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

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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 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

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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