Commissioner of Income Tax, Ghaziabad v. M/s Sant Vivekanad Educational and Welfare Society, Ghaziabad

Income Tax Appeal No. 344 of 2013

Supplied court order; no reported citation stated | 2018-07-17

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

Division Bench | Bharati Sapru | Dinesh Kumar Singh

Procedural disposal - no tax merits adjudicated

Only the specific low-tax-effect dismissal is reported. This is not current-law clearance or a substantive tax ratio.

Source/circular discrepancy

The source mentions Rs.20 lakh. The historical circular's paragraph 3 specifies Rs.50 lakh for High Courts and Rs.20 lakh for ITAT. This note reports the particular dismissal, not a general or current threshold.

01 FACTS OF THE CASE

Counsel for the Department stated that the tax effect in this appeal was below Rs.20,00,000. The Court heard Shri Ashish Agarwal for Revenue and Shri R.R. Agarwal for the respondent. The exact tax effect, assessment year and underlying assessment issue are not stated in the supplied order.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court cited CBDT Circular No.3/2018 dated 11 July 2018 and disposed of the appeal on the stated monetary-limit basis. It did not analyse the assessment merits or discuss the circular's exceptions. The order's Rs.20-lakh wording and printed file-number string are recorded as source-specific statements, not adopted as the official High Court threshold.

Source: PDF p.1

03 JUDICIAL DECISION

Income Tax Appeal No. 344 of 2013 was dismissed as not maintainable on the stated low-tax-effect ground.

Source: PDF p.1

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04 OUTCOME / IN WHOSE FAVOUR

The dismissal ended Revenue's appeal on a procedural basis. It did not decide a substantive tax question or affirm the underlying assessment reasoning on its merits. No later restoration, review or compliance finding is contained in this order.

Source: PDF p.1

05 AKHB REVIEW POINT

The order records counsel's below-Rs.20-lakh statement. Official Circular No.3/2018, paragraph 3 (p.1), specified Rs.50 lakh for High Court appeals and Rs.20 lakh for ITAT appeals. Preserve this discrepancy rather than silently rewriting the original or treating Rs.20 lakh as the general High Court limit. No current threshold or merits conclusion follows from this note.

Source: PDF p.1; Historical Circular 3/2018, paragraph 3, p.1

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Exact original SHA-256 and complete extracted text matched the reviewed source packet. No assessment year, PAN or underlying assessment issue is stated. Later proceedings and current law have not been cleared.

Open cited source rendition

The source prints F.No.279/Misc.142/2017-IJT(Pt); the official historical circular reads F.No.279/Misc.142/2007-ITJ(Pt). The supplied PDF 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 2026-10-19. 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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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.

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