

## Commissioner of Income Tax and Another v. M/s Malira Gur & Khandsari Udyog

Income Tax Appeal No. 255 of 2010

Supplied court order; no reported citation stated | 2018-07-25

**Restoration application allowed, but the appeal again dismissed on low tax effect; no tax merits adjudicated.**

Division Bench | Bharati Sapru | Dinesh Kumar Singh

### Restoration followed by renewed dismissal

The application was allowed, but the same order dismissed the appeal again on low tax effect. No tax merits were adjudicated.

### 01 FACTS OF THE CASE

A recall application sought recall of the order dated 12 March 2018 that had dismissed ITA 255/2010 on the monetary-limit ground. The Court heard counsel for the parties. Counsel at the Bar informed it that the appeal remained below the monetary limit even under Circular No.3/2018 dated 11 July 2018. Neither the precise tax effect nor the underlying assessment merits are stated.

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### 02 DISCUSSION BY THE HON'BLE COURT

Under the heading "Order on the Restoration Application", the order records "Allowed". It then considers counsel's statement that the appeal remained below the monetary limit under the newly cited circular and was liable to dismissal as not maintainable. The Court gives no substantive tax reasoning.

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### 03 JUDICIAL DECISION

The restoration application was allowed. In the same order, the Court again dismissed the appeal on the recorded low-tax-effect basis. The earlier order is identified as dated 12 March 2018, but is not part of this supplied one-page PDF.

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### 04 OUTCOME / IN WHOSE FAVOUR

Restoration did not produce a successful Revenue appeal: the final operative disposition in this order is dismissal. No assessment issue was decided on its merits and no refund or compliance direction was made.

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**05 AKHB REVIEW POINT**

Read the restoration ruling and the final appeal disposition together. Reporting only “restoration allowed” would wrongly suggest the appeal remained alive or succeeded. Retain the reference to 12 March 2018 as procedural history; this note does not reproduce or independently verify that earlier order. The cited circular is historical, not current-law clearance.

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**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****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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