Commissioner of Income Tax (TDS), Kanpur and Another v. Mahamedha Cooperative Bank Ltd., Ghaziabad

Income Tax Appeal No. 232 of 2017

Supplied court order; no reported citation stated | 2018-07-26

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.

01 FACTS OF THE CASE

Revenue counsel Shri Ashish Agrawal stated that the tax effect in this appeal was below the monetary limit. 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.

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03 JUDICIAL DECISION

Income Tax Appeal No. 232 of 2017 was dismissed as not maintainable on the stated low-tax-effect ground.

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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.

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05 AKHB REVIEW POINT

Match this precise party, docket and actual order date before relying on the note. Similar wording in other monetary-limit disposals does not establish duplicate identity or a common merits ratio. The cited 2018 circular is historical; applicable thresholds, exceptions and later proceedings require independent verification. The same-party orders in ITA 232/2017 and ITA 233/2017 dated 26 July 2018 have separate dockets and individual source PDFs; neither is collapsed into the other. Their assessment years are not stated.

Source: PDF 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

Distinct Mahamedha Cooperative Bank order: same parties/date/bench and similar wording do not make ITA 232/2017 and ITA 233/2017 duplicates.

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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