# Commissioner of Income Tax, Aligarh v. Sri Bal Kishan Gupta

Income Tax Appeal No. 301 of 2013

Supplied court order; no reported citation stated | 2018-08-02

**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 Piyush Agarwal stated that the tax effect in this appeal was below the monetary limit. The Court also heard Shri Suyash Agarwal for the respondent. The exact tax effect, assessment year and underlying assessment issue are not stated in the supplied order.

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## 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. 301 of 2013 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.

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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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