

Principal Commissioner of Income Tax-2, Agra v. M/s Venus Auto

Income Tax Appeal Defective No. 49 of 2018

Supplied court order; no reported citation stated | 2019-02-08

Delay condoned, then Revenue appeal dismissed as not maintainable on a historical low-tax-effect ground.

Division Bench | Bharati Sapru | Piyush Agrawal

Procedural disposal - no general tax merits ratio

Only this order's actual procedural findings and directions are reported. No current-law clearance or broader substantive tax ruling is inferred.

01 FACTS OF THE CASE

The Court first considered a delay-condonation application. It then heard Shri Krishna Agrawal for Revenue and Shri Shambhu Chopra for Venus Auto. Revenue counsel stated that the tax effect was below the monetary limit. The duration and explanation of delay, exact tax effect and assessment year are not reproduced.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court found sufficient cause and condoned delay. Separately, it applied CBDT Circular No.3 of 2018, F.No.279/Misc.142/2007-ITJ(Pt.), dated 11 July 2018, to the recorded low-tax-effect statement. It did not examine the assessment merits.

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03 JUDICIAL DECISION

Delay was condoned. Income Tax Appeal Defective No. 49 of 2018 was thereafter dismissed as not maintainable on the stated monetary-limit basis.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue obtained condonation but its appeal still ended procedurally. Condonation is not success on the tax merits, and the dismissal does not establish a substantive ratio for Venus Auto.

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05 AKHB REVIEW POINT

Report the two operative stages separately. Do not invent the delay period or sufficient-cause explanation. Preserve the defective-appeal caption and historical circular reference; no current threshold, exception analysis or later-treatment clearance is claimed.

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SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Exact original SHA-256, byte count and complete extracted text matched the reviewed source packet. Assessment year and PAN are not 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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