

Principal Commissioner of Income Tax, Meerut v. M/s Girnar Textiles

Income Tax Appeal No. 303 of 2017

Supplied court order; no reported citation stated | 2019-03-11

Revenue section 260A appeal dismissed on the historical monetary-limit ground; section 263 question not decided.

Income-tax Act, 1961: section 260A | Sections 143(3) and 263 — reproduced question, not adjudicated on merits | CBDT Circular No. 3/2018 dated 11 July 2018 — historical procedural basis

Division Bench | Bharati Sapru | Piyush Agrawal (author)

Unanswered merits question and amount distinction

The admitted section 263 question was not decided. Rs. 41,12,950 is described as the deleted amount, not an independently verified computation of tax effect. The dismissal applied a historical circular; no current-law clearance.

01 FACTS OF THE CASE

Revenue appealed the Delhi Tribunal's order dated 23 March 2017 in ITA 4334/Del/2015 for AY 2008-09. The admitted question concerned deletion of a consequential section 143(3)/263 assessment after the section 263 revision had been set aside, while Revenue's appeal against that earlier Tribunal decision was pending. The assessee raised a preliminary monetary-limit objection.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court addressed maintainability under CBDT Circular No. 3/2018 dated 11 July 2018. It recorded that Revenue challenged deletion of Rs. 41,12,950 and treated the amount as below the circular's monetary limit. It did not answer the admitted section 263 question or analyse the legal effect of the pending appeal.

Source: [PDF pp.1-2](#)

03 JUDICIAL DECISION

Income Tax Appeal No. 303 of 2017 was dismissed as not maintainable on the monetary-limit ground.

Source: [PDF p.2](#)

04 OUTCOME / IN WHOSE FAVOUR

The assessee obtained procedural dismissal of Revenue's appeal. The Court did not decide that every consequential assessment must fall whenever a revision order is set aside, or adjudicate the underlying addition.

Source: [PDF p.2](#)

05 AKHB REVIEW POINT

The order describes Rs. 41,12,950 as the deleted amount; it does not provide a tax-effect computation. Do not relabel that amount as independently verified tax effect. Distinguish the admitted question from the ground actually decided, and check the applicable circular, exceptions and later proceedings separately. No current monetary threshold is represented.

Source: [PDF p.2](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied two-page order read and visually inspected. Exact original SHA-256 and complete text match the source review packet. Assessment year 2008-09 is stated; PAN is 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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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.