Commissioner of Income Tax and Another v. Spice Mobility Ltd.

Income Tax Appeal Defective No. 40 of 2019

Supplied court order; no reported citation stated | 2019-09-18

Delay condoned and defect removed, followed by dismissal of Revenue appeal on the historical monetary-limit ground.

CBDT Circular No. 17/2019 dated 8 August 2019 — historical procedural basis | CBDT communication dated 20 August 2019 — as cited by the Court

Division Bench | Bharati Sapru | Rohit Ranjan Agarwal

Historical monetary-limit disposal — no tax merits adjudication

The appeal ended on the recorded historical monetary-limit ground. No assessment merits, quantified tax effect or current threshold is certified.

01 FACTS OF THE CASE

Revenue brought Income Tax Appeal Defective No. 40 of 2019 against Spice Mobility Ltd. The Court accepted sufficient cause for delay and recorded removal of the defect. Assessee counsel stated that the tax effect was below the monetary limit; no amount or assessment year is given.

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02 DISCUSSION BY THE HON'BLE COURT

The Court first condoned delay and recorded that the defect was removed, then addressed maintainability under Circular No. 17/2019 dated 8 August 2019 and the CBDT communication dated 20 August 2019. It did not adjudicate the substantive tax grounds.

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03 JUDICIAL DECISION

Income Tax Appeal Defective No. 40 of 2019 was dismissed as not maintainable on the recorded monetary-limit ground, after condonation of delay and removal of the defect.

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04 OUTCOME / IN WHOSE FAVOUR

The assessee obtained procedural dismissal of Revenue’s appeal. Revenue’s successful delay request did not become success on the tax merits.

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05 AKHB REVIEW POINT

Distinguish delay condonation and defect removal from the appeal's eventual dismissal. The order supplies no tax-effect calculation, general ruling on the underlying assessment or current monetary threshold; check applicable exceptions and later proceedings separately.

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SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Actual individual Drive original SHA-256 independently verified; complete text compared with the preserved review packet. AY, PAN and a tax-effect computation are not stated. Subsequent treatment and current law are not 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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