Commissioner of Income Tax v. M/s Diesel Locomotive Works Dwl Varanasi

Income Tax Appeal No. 233 of 2014

Supplied court order; no reported citation stated | 2019-09-20

Revenue appeal dismissed as not maintainable on the recorded historical low-tax-effect ground; no costs.

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

In Income Tax Appeal No. 233 of 2014, counsel at the Bar submitted that the tax effect was below the monetary limit and the appeal could be dismissed as not maintainable. The supplied order gives no assessment year, issue on the tax merits or quantified tax effect.
Source: PDF p.1 (complete supplied order)

02 DISCUSSION BY THE HON'BLE COURT

The Court applied the historical monetary-limit ground, citing Circular No. 17/2019 dated 8 August 2019 and a CBDT communication dated 20 August 2019. It did not examine the assessment merits or compute tax effect.
Source: PDF p.1 (complete supplied order)

03 JUDICIAL DECISION

Income Tax Appeal No. 233 of 2014 was dismissed as not maintainable. No costs were ordered.
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04 OUTCOME / IN WHOSE FAVOUR

The respondent obtained procedural dismissal of Revenue’s appeal, without a substantive tax merits determination.
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05 AKHB REVIEW POINT

The source prints the second file reference with “M-93/218-ITJ”. That apparent year shortening is preserved rather than silently corrected; the dated communication is reported as the Court cited it. Verify the complete applicable circular and later proceedings before reliance. No current threshold or broader tax ratio is represented.

Source: PDF p.1 (complete supplied order)

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

The caption prints Dwl Varanasi; it is not silently expanded into an assessment identity. The second file reference prints218 rather than2018; the source bytes and visible text are retained.

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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