

Commissioner of Income Tax v. Smt. Nisha Dhawan

Income Tax Appeal No. 250 of 2014

Supplied court order; no reported citation stated | 2021-09-14

Revenue appeal dismissed following counsel's statement that the dispute was below the CBDT monetary limit.

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Procedural disposal — no tax merits adjudication

This note reports the specific historical low-tax-effect or not-pressed disposal. It does not decide underlying tax merits or establish current monetary limits or settlement compliance.

01 FACTS OF THE CASE

Revenue's counsel stated that the dispute involved in ITA 250/2014 was below the prescribed monetary limit set by the CBDT. The order supplies no assessment year, tax amount, circular number or numerical limit.

Source: [PDF p.1, counsel's statement](#)

02 DISCUSSION BY THE HON'BLE COURT

The Hon'ble Court recorded counsel's statement and acted on it. The supplied order contains no discussion or determination of the underlying assessment issue.

Source: [PDF p.1 \(complete supplied order\)](#)

03 JUDICIAL DECISION

In view of that statement, the appeal stood dismissed.

Source: [PDF p.1, final disposal](#)

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended on the stated monetary-limit basis. This is a procedural dismissal, not a High Court affirmation of the assessment merits.

Source: [PDF p.1 \(complete supplied order\)](#)

05 AKHB REVIEW POINT

Do not supply a circular number or rupee threshold absent from this order. Verify the applicable circular and exceptions separately before applying any monetary-limit rule to another appeal; no current-law clearance is claimed.

Source: [PDF p.1 \(complete supplied order\)](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied one-page original read, exact SHA-256 independently verified, complete text compared against the preserved review, and page visually inspected. No assessment year is stated. No PAN is 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.

PROFESSIONAL DISCLAIMER

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.