Principal Commissioner of Income Tax Central v. Shri Geetambar Anand

Income Tax Appeal No. 6 of 2018

Supplied court order; no reported citation stated | 2021-10-01

Revenue appeal dismissed for admitted low tax effect; underlying tax merits were not decided.

260A

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

The Revenue appeal under section 260(A) of the Income Tax Act, 1961 arose from the Tribunal, New Delhi, order dated 28 July 2017 in ITA 2218/Del/2014, AY 2008-09. Paragraph 3 records the statement at the Bar that the revenue involved was below Rs.1 crore under CBDT Circular No.17/2019 dated 8 August 2019.

Source: PDF p.1, paragraphs 2–3

02 DISCUSSION BY THE HON'BLE COURT

The Hon’ble Court recorded that the above position was admitted to the parties and disposed of the appeal on that basis. It did not determine the underlying assessment grounds.

Source: PDF p.1, paragraphs 3–5

03 JUDICIAL DECISION

The appeal was dismissed because the disputed tax was below the stated threshold limit.

Source: PDF p.1, paragraph 5

04 OUTCOME / IN WHOSE FAVOUR

Revenue’s appeal ended procedurally. The tax computation, substantive assessment merits and any circular exception were not adjudicated in this short disposal.

Source: PDF p.1, paragraphs 3–5

05 AKHB REVIEW POINT

Treat this as a source-specific historical procedural result. The stated Rs.1 crore and Circular17/2019 reference are reported as recorded in this order, not as a current threshold or independent circular interpretation. Verify the actual applicable circular, statutory version, exceptions and later treatment for any new matter.

Source: PDF p.1 (complete supplied order)

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SOURCE & VERIFICATION

Supplied 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. The stated assessment year is recorded. 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.

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