Commissioner of Income Tax v. M/s Obeteee P Ltd., Mirzapur

Income Tax Appeal No. 68 of 2013

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

The Revenue appeal was dismissed on the admitted monetary-limit position. This does not determine the underlying tax merits or establish the monetary limit applicable today.

01 FACTS OF THE CASE

The Revenue appeal under section 260(A) of the Income Tax Act, 1961 arose from the Tribunal, Allahabad, order dated 23 November 2012 in ITA 249/Alld/2011, AY 2005-06. Revenue's counsel stated that the disputed tax was below the prescribed monetary limit set by the CBDT. The source states no circular number or numerical threshold.

Source: PDF p.1, appeal background and counsel's statement

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 examine the underlying assessment grounds.

Source: PDF p.1, final paragraphs

03 JUDICIAL DECISION

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

Source: PDF p.1, final disposal

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee only as to termination of the Revenue appeal on monetary-limit grounds. The Court did not determine the underlying tax merits, recompute tax or decide an exception to a monetary-limit instruction.

Source: PDF p.1 (complete supplied order)

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

05 AKHB REVIEW POINT

Report this as a source-specific historical procedural result. Do not import a circular number or rupee threshold from another order. Read this disposal against its own High Court docket, Tribunal appeal and assessment year. Similar party names and dates do not extend the result to another appeal or establish the correctness of an underlying assessment.

Source: PDF p.1 (complete supplied order)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page original read, independently SHA-256 verified, complete text matched the existing source review, and visually inspected. The stated assessment year is recorded; no PAN is stated. Later treatment and current law are not cleared.

Open cited source rendition

The supplied caption spelling is retained: Obeteee P Ltd., Mirzapur No entity-equivalence finding follows from a similar caption in another appeal.

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.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.