

Principal Commissioner of Income Tax v. M/s Alliance Builders and Contractors Pvt. Ltd.

Income Tax Appeal No. 146 of 2016

Supplied court order; no reported citation stated | 2021-10-05

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, Lucknow Bench A, order dated 29 December 2015 in ITA 204/LKW/2014, AY 2009-10. The order 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 examine 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

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, paragraphs 3-5](#)

05 AKHB REVIEW POINT

Report this as a source-specific historical procedural result. The printed Rs.1 crore and Circular No. 17/2019 reference are attributed to the order, not represented as a current threshold or independent circular interpretation.

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

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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