

Principal Commissioner of Income Tax, Allahabad v. M/s Devi Enterprises Limited, Obra, District Sonebhadra

Income Tax Appeal No. 217 of 2016

Supplied court order; no reported citation stated | 2021-10-06

Revenue appeal dismissed on the recorded historical monetary-limit position; no adjudication of tax merits.

260A

Division Bench | Naheed Ara Moonis | Saumitra Dayal Singh

Procedural disposal — no tax merits adjudication

The order applies the monetary-limit position recorded in this appeal. It does not establish the threshold applicable today or determine the underlying tax merits.

01 FACTS OF THE CASE

The Revenue appeal under section 260-A arose from the Income Tax Appellate Tribunal, Allahabad Circuit Bench at Varanasi, order dated 10 March 2016 in ITA 91/Alld./2013, AY 2009-10. The High Court docket is Income Tax Appeal No. 217 of 2016.

Source: [PDF p.1, paragraphs 1–2](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the position stated at the Bar that the disputed tax was below Rs.1 crore under CBDT Circular No.17/2019 dated 8 August 2019. The order treats the position as admitted to the parties; it contains no independent computation of disputed tax or examination of assessment merits.

Source: [PDF p.1, paragraphs 3–5](#)

03 JUDICIAL DECISION

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

Source: [PDF p.1, paragraph 5](#)

04 OUTCOME / IN WHOSE FAVOUR

Income Tax Appeal No. 217 of 2016 ended on the stated monetary-limit ground. The order does not adjudicate the underlying AY 2009-10 tax issues or affirm the Tribunal's reasoning on merits.

Source: [PDF p.1, paragraph 5](#)

05 AKHB REVIEW POINT

Keep this High Court docket linked to ITA 91/Alld./2013 and AY 2009-10. A monetary-limit dismissal is not a substantive approval of the Tribunal's tax analysis. The historical circular and threshold are recited from this order; they are not a statement of current litigation policy.

Source: [PDF p.1, complete order; editorial distinction](#)

SOURCE & VERIFICATIONSupplied court order — exact individual source bytes verified

Complete supplied one-page original read. Local original bytes independently match the previously verified individual Drive original SHA-256; source-page visual inspection is recorded in the existing review evidence. No PAN is stated. Later treatment and current law are not cleared.

Open cited source rendition

The exact High Court docket, Tribunal docket, order date and assessment year distinguish this record from similar-party orders.

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No current monetary threshold or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings 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.