

Principal Commissioner of Income Tax and another v. Mantra Majestique Associates

Income Tax Appeal No. 30 of 2022

Supplied court order; no reported citation stated | 2022-04-12

The appeal was dismissed because the quantum was below the CBDT monetary limit for departmental appeals.

Division Bench | Surya Prakash Kesarwani | Jayant Banerji

01 FACTS OF THE CASE

The assessee had raised a preliminary monetary-limit objection. The order reproduces an earlier interlocutory order dated 23 March 2022 allowing Revenue time to obtain instructions.

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

02 DISCUSSION BY THE HON'BLE COURT

On 12 April 2022 Revenue counsel stated, on instructions, that the quantum was below the CBDT limit for departmental appeals and requested dismissal on that ground.

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03 JUDICIAL DECISION

The appeal was dismissed because the quantum was below the CBDT monetary limit for departmental appeals.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended on the monetary-limit ground. The underlying tax merits were not adjudicated.

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05 AKHB REVIEW POINT

Use 12 April 2022 as the disposal date, not the quoted 23 March order or proposed 29 March listing. No numerical threshold, assessment year, circular number or tax amount is stated. Preserve the separate parties and appeal numbers 29/2022 and 30/2022.

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

SOURCE & VERIFICATION

[Supplied court order - exact individual source bytes verified](#)

Complete supplied one-page original read and visually inspected; original PDF bytes verified by SHA-256. Only source-identified provisions and assessment years are recorded. No PAN is stated. Subsequent treatment and current law have not been cleared.

[Open cited source rendition](#)

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-20. Subsequent 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.

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