Commissioner of Income Tax Central, Kanpur v. Shimla Foods and Flavours, Lucknow

Income Tax Appeal No. 6 of 2013

Supplied court order; no reported citation stated | 2022-08-29

The appeal was dismissed on the recorded monetary-limit ground.

Division Bench | Rajan Roy | Om Prakash Shukla

01 FACTS OF THE CASE

Revenue counsel stated that the tax effect of the appeal was below the monetary limit prescribed by the CBDT and requested dismissal on that ground.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted Revenue counsel's monetary-limit submission and did not adjudicate the underlying tax merits.

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03 JUDICIAL DECISION

The appeal was dismissed on the recorded monetary-limit ground.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended procedurally; the order supplies no independent ruling on the substantive tax dispute.

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05 AKHB REVIEW POINT

No numerical threshold, circular number, tax amount or assessment year is supplied. Do not infer these details from another monetary-limit order or treat this disposal as a merits ruling.

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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.

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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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