

Principal Commissioner of Income Tax, Meerut v. Jitendra Kumar Gupta

Income Tax Appeal No. 54 of 2018

Supplied court order; no reported citation stated | 2023-01-05

The appeal was dismissed as withdrawn, leaving the question of law open.

Division Bench | Rajesh Bindal | J.J. Munir

01 FACTS OF THE CASE

Revenue counsel stated that the tax involved, Rs. 51,60,000, was below the monetary limit and referred to CBDT Circular No. 17/19 dated 8 August 2019 as the basis for seeking withdrawal.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the withdrawal request while expressly leaving the question of law open.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn, leaving the question of law open.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended on the monetary-limit withdrawal basis; the question of law was not decided.

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05 AKHB REVIEW POINT

Rs. 51,60,000 is the stated tax amount, not a stated monetary threshold. Preserve the express reservation of the question of law and the actual order date, 5 January 2023. Appeal No. 54 of 2018 is distinct from other appeals involving Jitendra Kumar Gupta.

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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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.