Commissioner of Income Tax (TDS) and another v. Bajaj Infrastructure Development Company Limited

Income Tax Appeal No. 110 of 2018

Supplied court order; no reported citation stated | 2023-02-07

The appeal was dismissed as withdrawn, leaving the questions of law raised in it open.

Division Bench | Rajesh Bindal | Om Prakash Tripathi

01 FACTS OF THE CASE

The appeal challenged the Delhi Bench C Tribunal order in ITA No. 2929/Del/2016 for AY 2013-14. It had been admitted on substantial questions of law.

Source: PDF p.1, supplied order

02 DISCUSSION BY THE HON'BLE COURT

Revenue sought withdrawal under CBDT Circular No. 17/2019 dated 8 August 2019, stating that the amount was below the prescribed High Court appeal limit.

Source: PDF p.1, supplied order

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn, leaving the questions of law raised in it open.

Source: PDF p.2, operative disposal

04 OUTCOME / IN WHOSE FAVOUR

The appeal ended on the monetary-limit withdrawal basis; the admitted questions of law were not decided.

Source: PDF p.2, operative disposal

05 AKHB REVIEW POINT

The source prints the Tribunal date as “February 28, 0218”; that apparent year error is flagged rather than silently corrected. No tax amount or numerical threshold is supplied. Keep each appeal, Tribunal docket and assessment year separate despite similar wording.

Source: PDF p.1, supplied order

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-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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