Commissioner of Income Tax (TDS) and another v. State Bank of India

Income Tax Appeal Defective No. 13 of 2023

Supplied court order; no reported citation stated | 2023-03-20

Exemption Application No. 1 of 2023 was allowed, exempting filing of the certified copy. The appeal was dismissed.

260A

Division Bench | Pritinker Diwaker (Acting Chief Justice) | Saumitra Dayal Singh

01 FACTS OF THE CASE

Revenue pressed a question of law but acknowledged, on the Court's query, that the tax effect was below Rs. 1,00,000. A certified copy of the common Tribunal order had been annexed to Appeal No. 11 of 2023.

Source: PDF p.1, supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the Rs. 1 crore monetary limit in CBDT Circular No. 17/2019 dated 8 August 2019 and also found the tax effect too small to warrant interference under Section 260A.

Source: PDF p.1, supplied order

03 JUDICIAL DECISION

Exemption Application No. 1 of 2023 was allowed, exempting filing of the certified copy. The appeal was dismissed.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended on the recorded monetary-limit and small-tax-effect grounds, without deciding the substantive question of law.

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05 AKHB REVIEW POINT

Distinguish the admitted tax effect below Rs. 1 lakh from the Rs. 1 crore circular limit quoted in this 2023 order; neither is a current-law clearance. Defective Appeal No. 13 and regular Appeal No. 11 of 2023 remain distinct. The exemption concerns the certified copy, not exemption from tax.

Source: PDF p.1, supplied order

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-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

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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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