

Commissioner of Income Tax (TDS) and another v. State Bank of India, LCPC Branch, Sector 62, Noida

Income Tax Appeal Defective No. 15 of 2023

Supplied court order; no reported citation stated | 2023-03-22

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 acknowledged that the tax effect was about Rs. 4,11,000. The certified copy of the common Tribunal order had been annexed to Income Tax Appeal No. 11 of 2023.

Source: [PDF p.1, complete 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 considered the tax effect too small to warrant interference under Section 260A.

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

03 JUDICIAL DECISION

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

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

04 OUTCOME / IN WHOSE FAVOUR

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

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05 AKHB REVIEW POINT

Keep the approximate tax effect of Rs. 4,11,000 distinct from the Rs. 1 crore circular limit recorded in this historical order. Defective Appeal No. 15 of 2023 is separate from defective No. 13 and regular No. 11; the exemption concerns the certified copy, not tax.

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.