

Principal Commissioner Of Income Tax v. Shri Gopeshwar Sheetgrah P. Ltd.

INCOME TAX APPEAL No. 48 of 2019

2025:AHC:11740-DB | 2025-01-23

The appeal was dismissed as withdrawn.

Division Bench | Shekhar B. Saraf | Vipin Chandra Dixit

01 FACTS OF THE CASE

Revenue counsel stated that tax effect was below Rs.2 crore and sought withdrawal under CBDT Circular 09/2024 dated 17 September 2024.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the recorded litigation-policy withdrawal request.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended without adjudicating the underlying tax issue.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Revenue's threshold statement explains withdrawal — In INCOME TAX APPEAL No. 48 of 2019 concerning Gopeshwar Sheetgrah, Revenue stated that tax effect was below Rs.2 crore and requested withdrawal under Circular 09/2024 dated 17 September 2024. The Court accepted that request. The appeal ended under the stated litigation-policy basis rather than a merits appraisal of the taxpayer's position.

Preserve the threshold and its historical role — Rs.2 crore is the limit recited in this order, not the exact tax effect or a verified current threshold. The source gives no assessment year, computation or exception analysis. The result should not be cited as substantive approval of the Tribunal's tax reasoning; the underlying decision is required for that question.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied 1-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

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 2026-10-21. 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 Expert Comments is editorial analysis, not the Court's holding. No current-law clearance is claimed.