

# Pr. Commissioner Of Income Tax-I Aayakar Bhawan Ashok Marg v. M/S Ncc-Vee Jv Vishal Khand Gomati Nagar Lucknow

Income Tax Appeal No. 17 Of 2017

2025:AHC-LKO:18038-DB | 2025-04-01

**The Revenue appeal was dismissed as withdrawn.**

Division Bench | Rajan Roy | Om Prakash Shukla

## 01 FACTS OF THE CASE

Revenue counsel stated that the tax effect was about Rs.1,92,73,350, below Rs.2 crore. Written instructions were recorded on IA6/2025 for disposal.

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

## 02 DISCUSSION BY THE HON'BLE COURT

Revenue sought withdrawal under the CBDT circular dated 17 September 2024. The Court accepted the request.

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## 03 JUDICIAL DECISION

The Revenue appeal was dismissed as withdrawn.

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## 04 OUTCOME / IN WHOSE FAVOUR

Monetary-policy withdrawal without decision on the underlying tax merits.

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## 05 EXPERT COMMENTS

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

Written instructions supplied an approximate tax effect — On IA 6/2025, Revenue stated on written instructions that the appeal's tax effect was about Rs.1,92,73,350, below Rs.2 crore, and sought withdrawal under the CBDT circular dated 17 September 2024. The Court allowed withdrawal on that recorded basis.

A policy disposal is not a tax computation judgment — The amount is the approximate tax effect reported for litigation policy, not a judicial determination of taxable income or a refund. No assessment year or exception analysis is given. The order closes Appeal 17/2017 against NCC-VEE JV without deciding the underlying tax question or establishing a current monetary limit.

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**SOURCE & VERIFICATION**Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and all source page images visually inspected; original bytes verified by SHA-256 against the ledger. 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 2026-10-21. 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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