Commissioner of Income Tax, Ghaziabad v. M/s Honda Seil Cars India Ltd.

INCOME TAX APPEAL No. 226 of 2009

2025:AHC:141620-DB | 2025-08-19

The appeal was dismissed as withdrawn.

Allahabad High Court | Division Bench | Manoj Kumar Gupta | Ram Manohar Narayan Mishra

Assessment years:

01 FACTS OF THE CASE

Revenue appealed the Tribunal order dated 26 September 2008 partly allowing the assessee appeal.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

Assessee counsel invoked paragraph 5 of CBDT Circular 9/2024 dated 17 September 2024. Revenue counsel conceded the matter fell below its monetary limit and requested withdrawal.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue litigation ended without a decision on the tax issues.

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05 EXPERT COMMENTS

Withdrawal rests on the recorded concession — Honda Seil obtained closure of Revenue's appeal because counsel accepted that the case fell below the limit invoked under paragraph 5 of Circular 9/2024. The Court did not decide whether the Tribunal's partly favourable order of 26 September 2008 correctly applied the taxing provisions. The useful distinction is between ending this departmental appeal and judicially endorsing the allowance.

Keep the monetary-limit finding within this record — The order supplies neither an assessment year nor a quantified tax effect. It therefore cannot support a numerical threshold calculation, an exception analysis or a conclusion about another appeal. No liberty to revive is expressly recorded. The printed order date is 19 August 2025; the source filename's 18 August prefix is not the judicial date.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified.

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

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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