Commissioner of Income Tax, Shimla v. H.P. Energy Development Agency (HIMURJA), Shimla

Income Tax Appeal Nos.9, 10 and 11 of 2010

Supplied court judgment; no neutral citation stated | 2016-03-08

Revenue appeals disposed of on the undisputed historical low-tax-effect position; no adjudication of the underlying tax merits.

Division Bench | Sanjay Karol | Tarlok Singh Chauhan

01 FACTS OF THE CASE

The Court considered Income Tax Appeal Nos.9, 10 and 11 of 2010. It reproduced the High Court office order dated 4 January 2016 issued pursuant to CBDT Circular 21/2015 dated 10 December 2015. The tax effect was undisputedly below Rs.20 lakh in each of the three connected appeals, with no identified exception applying.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The quoted office order required the Department to identify tax effect exceeding the historical High Court limit, subject to stated exceptions, and directed pending appeals within the limit to be withdrawn or not pressed. The Court applied the undisputed position without discussing the substantive assessment controversy.

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03 JUDICIAL DECISION

The appeals were disposed of. Pending applications, if any, were also disposed of. The order does not decide a substantive income-tax question.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeals ended on the historical monetary-limit basis. This procedural result does not establish that the underlying tax issue was decided by the High Court in the assessee's favour.

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05 EXPERT COMMENTS

The operative finding is limited to the appeal threshold — The decisive recorded facts are that the tax effect was below Rs.20 lakh in each of the three connected appeals and that no stated exception applied. These facts explain why the proceeding ended. The Court did not analyse a deduction, exemption, addition or registration issue. A citation should therefore identify a low-tax-effect disposal, rather than attribute approval of the lower authority's substantive reasoning to the High Court. (Source: PDF p.2).

Exceptions are part of the recorded test — The reproduced office order identifies challenges to constitutional validity, a Board instrument held illegal or ultra vires, an accepted Revenue audit objection, and an addition relating to undisclosed foreign assets or bank accounts. The Court's conclusion rests on the absence of an applicable exception as well as the amount. This note reports that conclusion for the appeals before the Court; it does not establish that a different case qualifies merely because its tax effect is small. (Source: PDF p.2).

Historical policy should be kept with its date — The Rs.20 lakh figure belongs to the circular dated 10 December 2015 and the High Court office order dated 4 January 2016 reproduced in this judgment. It is not presented as the current appeal threshold. No precise tax-effect calculation or assessment year is supplied. A practitioner applying an appeal policy to another proceeding would need its relevant policy, computation and exception record, which cannot be reconstructed from this short disposal. (Source: PDF pp.1–2).

Connected proceedings and the scope of closure — The complete common order expressly identifies ITAs 9, 10 and 11 of 2010 against the same respondent. The three supplied PDFs reproduce that same two-page order; one canonical note preserves all three dockets and retains the three original byte variants. The pending-application direction is incidental to the appeals' disposal and creates no separate relief on the tax merits. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Appeal, review, recall and stay status has not been independently confirmed.

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