Commissioner of Income Tax (TDS) v. HP Bus Stand Management & Development Authority

Income Tax Appeal No.28 of 2014

Supplied court judgment; no neutral citation stated | 2016-03-31

Revenue appeal disposed of under the historical low-tax-effect policy; substantive tax merits not adjudicated.

Division Bench | Mansoor Ahmad Mir | Sureshwar Thakur

01 FACTS OF THE CASE

The Court considered Income Tax Appeal No.28 of 2014. It reproduced the High Court office order dated 4 January 2016 issued pursuant to CBDT Circular 21/2015 dated 10 December 2015. It recorded undisputed tax effect below Rs. 20 lakh in this appeal and no applicable stated exception.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The quoted office order required the Department to state tax effect exceeding the historical High Court limit, subject to listed exceptions. Pending appeals within the limit were to be withdrawn or not pressed. The Court applied the undisputed threshold/exception position rather than examining the assessment controversy.

Source: PDF pp.1–3

03 JUDICIAL DECISION

The appeal stood disposed of, together with pending applications, if any. No substantive tax question was decided.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

This was a procedural low-tax-effect disposal of Revenue's appeal. It does not constitute a High Court merits ruling approving an unidentified tax treatment.

Source: PDF p.3

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05 EXPERT COMMENTS

Threshold and exceptions jointly explain the result — The Court records two decisive matters for this appeal: tax effect below Rs. 20 lakh and absence of an applicable listed exception. The small amount alone is not the whole recorded test. The source does not give an exact computation, and the note does not turn the Court's undisputed premise into a reconstructed numerical assessment. A comparison with another appeal requires its own computation and exception record. (Source: PDF p.3).

Read the exception list within this historical source — The office order reproduced in this judgment refers to constitutional-validity challenges, a Board instrument held illegal or ultra vires, an accepted Revenue audit objection, and additions relating to undisclosed foreign assets or bank accounts. The Court found no exception applicable here. This is the recorded position in these proceedings, rather than a finding about all appeals involving a similar respondent or issue. (Source: PDF pp.1–3).

Procedural closure and tax merits remain distinct — The Court did not determine a disputed deduction, addition, exemption or assessment jurisdiction. Ending the Revenue appeal on the policy ground does not supply a ratio on those unidentified issues. The disposal of pending applications, if any, follows the appeal's closure; the order records no separate substantive relief through an interlocutory application. (Source: PDF p.3).

The TDS designation is not a substantive TDS ruling — The appellant is expressly designated Commissioner of Income Tax (TDS), and the respondent is the HP Bus Stand Management & Development Authority. Neither designation identifies a withholding section, payment category, default amount, assessment year or interest issue. The order cannot be cited as deciding liability to deduct, assessee-in-default status or a TDS exemption. The actual decision concerns the appeal threshold. (Source: PDF pp.1–3).

Keep the policy with its historical date — The monetary figure reported here belongs to CBDT Circular 21/2015 dated 10 December 2015 and the High Court office order dated 4 January 2016 as reproduced in the judgment. It is not presented as today's limit. (Source: PDF pp.1–3).

Source: PDF pp.1–3

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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