Commissioner of Income Tax, Shimla v. Shoghi Communication Ltd.

Income Tax Appeal Nos.8 and 40 of 2007, 52 and 54 of 2008 and 27 of 2009

Supplied court judgment; no neutral citation stated | 2016-04-06

Five Revenue appeals disposed of because each was below the historical Rs.20 lakh tax-effect limit and no stated exception applied; no tax-merits decision.

Division Bench | Mansoor Ahmad Mir | Tarlok Singh Chauhan

01 FACTS OF THE CASE

The common order identifies five appeals against Shoghi Communication Ltd. The Court reproduced its Registrar's office order dated 4 January 2016, issued pursuant to CBDT Circular 21/2015 dated 10 December 2015. It recorded that the tax factor was below Rs.20 lakh in each appeal and none fell within an exception.

Source: PDF pp.1–3

02 DISCUSSION BY THE HON'BLE COURT

The reproduced office order required Revenue to state that tax effect exceeded the historical limit, subject to four exceptions, and directed pending appeals within the limit to be withdrawn or not pressed. The Court applied the undisputed position to each of the five proceedings.

Source: PDF pp.2–3

03 JUDICIAL DECISION

All five appeals stood disposed of, together with pending applications, if any. The Court did not adjudicate the underlying assessment controversy.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

The Revenue proceedings ended on the recorded monetary-limit basis. No deduction, addition, exemption or other substantive tax issue was resolved by this order.

Source: PDF p.3

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

05 EXPERT COMMENTS

The threshold finding applies to each appeal — The Court's operative paragraph expressly records the below-Rs.20 lakh position in each appeal. The five dockets are therefore covered by one common disposal, but the order supplies neither individual tax computations nor assessment years. It would be inaccurate to infer an aggregate tax effect, calculate a saving, or treat the five proceedings as a single assessment merely from their joint disposal. (Source: PDF pp.1–3).

Absence of an exception is an independent part of the reasoning — The quoted office order lists constitutional-validity challenges, a Board instrument held illegal or ultra vires, an accepted Revenue audit objection, and undisclosed foreign assets or bank accounts. The Court recorded that none applied. The result thus rests on both the monetary position and absence of an exception; the amount alone does not establish the treatment of another appeal. (Source: PDF pp.2–3).

A procedural disposal does not approve the tax merits — The order contains no analysis of the assessment issue or the Tribunal's reasoning. Disposal of Revenue's appeal on this policy ground cannot be described as a reasoned High Court endorsement of a substantive tax proposition. When using the case, identify the policy-based termination and obtain the underlying appellate order separately if the tax issue matters. (Source: PDF p.3).

Keep historical policy and source identity explicit — The Rs.20 lakh figure is the historical figure in the 2015 circular and 2016 office order reproduced here; it is not represented as the present threshold. The five supplied PDFs reproduce this complete common order, including all five dockets. One canonical note retains all five original byte variants. Neither pending applications nor the duplicate source files create additional judgments for the publication count. Subsequent treatment has not been independently cleared. (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.

IDENTIFIED SOURCE LINKS

Retained original source variant 2

Retained original source variant 3

Retained original source variant 4

Retained original source variant 5

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.