Pr. Commissioner of Income Tax, Shimla v. H.P. State Civil Supplies Corporation Ltd.

Income Tax Appeal No.29 of 2016

Supplied court judgment; no neutral citation stated | 2016-05-17

Revenue appeal disposed of on the undisputed historical below-Rs.20 lakh tax-effect position and absence of an exception; no adjudication of the underlying tax merits.

Division Bench | Mansoor Ahmad Mir | Tarlok Singh Chauhan

01 FACTS OF THE CASE

The Court considered Income Tax Appeal No.29 of 2016. It reproduced the High Court office order dated 4 January 2016 issued pursuant to CBDT Circular 21/2015 dated 10 December 2015. The respondent was unrepresented. The Court recorded that the tax factor was below Rs.20 lakh and no stated exception applied.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The quoted office order required the Department to state that tax effect exceeded the historical High Court limit, subject to four exceptions. It directed pending appeals within the limit to be withdrawn or not pressed. The Court applied the undisputed position rather than examining the assessment issue.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The appeal stood disposed of. Pending applications, if any, also stood disposed of. No substantive income-tax question was decided.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The Revenue proceeding ended on the historical monetary-limit basis. This order supplies no merits ruling on a disputed deduction, addition, exemption or assessment computation.

Source: PDF p.2

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05 EXPERT COMMENTS

The amount and exception findings must be read together — The operative paragraph records both a tax factor below Rs.20 lakh and the absence of an applicable exception. The quoted exceptions concern constitutional validity, a Board instrument held illegal or ultra vires, an accepted Revenue audit objection, and undisclosed foreign assets or bank accounts. The Court did not compute the tax effect or resolve an exception dispute. A different appeal therefore cannot be classified from its amount alone. (Source: PDF pp.1–2).

Non-appearance was not the disposal ground — The appearance section records no representation for the respondent. Nevertheless, the Court did not dismiss an assessee appeal for default or decide the tax merits ex parte. It ended Revenue's appeal on the expressly recorded policy ground. Conflating the appearance entry with the operative reasoning would misstate the nature of this disposal. (Source: PDF pp.1–2).

The short order does not establish a substantive tax proposition — The respondent is the State Civil Supplies Corporation, but the order does not identify the assessment year, disputed issue, amount, statutory provision or Tribunal reasoning. Its public-sector status cannot be used to infer an exemption, deduction or other substantive holding. The underlying appellate record would have to be examined separately for any such proposition. (Source: PDF pp.1–2).

Historical scope and distinct appeal identity — The Rs.20 lakh figure belongs to the 2015 circular and 2016 office order reproduced here. It is not presented as the current litigation threshold. Similar monetary-limit wording occurs in other supplied orders, but this identified party, date and appeal docket are distinct and retain their own original PDF. Disposal of pending applications is incidental to this proceeding and does not create another judgment or a recorded right to refile. Subsequent treatment has not been independently cleared. (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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