Commissioner of Income Tax, Shimla v. M/s Asia Health Resorts

Income Tax Appeal No.10/2014

2016:HHC:6061-DB | 2016-07-27

Revenue appeal disposed of under the historical low-tax-effect policy: tax factor below Rs.20 lakh and no stated exception.

Division Bench | Mansoor Ahmad Mir, Chief Justice | Sandeep Sharma

Source reconciliation

Fresh official judgment replaces the unrelated supplied 2018 attachment; the latter remains preserved privately.

01 FACTS OF THE CASE

Revenue appealed in ITA 10/2014. The Court referred to CBDT Circular 21/2015 dated 10 December 2015 and the Registrar's office order dated 4 January 2016 implementing the historical monetary limit for departmental High Court appeals.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The reproduced directions required filing where tax effect exceeded Rs.20 lakh, subject to four exceptions, and withdrawal or non-pressing of pending appeals not exceeding that amount. It was undisputed that this appeal's tax factor was below Rs.20 lakh and outside every exception.

Source: PDF pp.2–3

03 JUDICIAL DECISION

The appeal stood disposed of; pending applications were also disposed of. The Court did not adjudicate the underlying tax merits.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure of Revenue's appeal under the policy then applied. No assessment year, exact tax effect, contested addition or substantive tax conclusion is stated.

Source: PDF pp.1–3

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05 EXPERT COMMENTS

The monetary limit operated together with the exception inquiry — The decisive record contains two findings: the tax factor was below Rs.20 lakh and none of the reproduced exceptions applied. A low figure alone was not the entire reasoning. The Court recorded both propositions as undisputed; it did not independently calculate tax effect or resolve a contested exception. A practitioner using this order should identify the applicable policy and the exception position in the particular appeal rather than treat the amount as an unconditional jurisdictional bar.

The four exceptions are part of the historical holding — The quoted directions covered constitutional validity of an Act or Rule, a Board instrument held illegal or ultra vires, a Revenue audit objection accepted by the Department, and additions relating to undisclosed foreign assets or bank accounts. These are the exceptions reproduced in this 2016 order. The note does not add other exceptions from later policy instruments or present Rs.20 lakh as the current filing threshold.

A policy disposal does not decide the assessment controversy — The operative paragraph disposes of the appeal and pending applications without answering a substantive tax question. It would overstate the result to attribute a deduction, exemption, factual finding or quantified reduction in tax to this judgment. For subsequent assessment or litigation use, the underlying orders would still be needed to establish the tax issue and the effect of the appellate history.

Correct primary evidence replaces the misassociated attachment — The supplied record indexed as 45 contained a different 2018 sheet concerning ITA 30/2012 and connected appeals. A fresh official Court case record for ITA 10/2014 and its linked three-page judgment identify Asia Health Resorts and 27 July 2016. This note follows that recovered primary judgment. The unrelated supplied sheet is preserved in the audit record; it is not represented as another rendition of this decision.

Source: PDF pp.1–1; Fresh official case-register reconciliation

SOURCE & VERIFICATION

Original court judgment / order

Fresh official register evidence is linked.

Open cited source rendition

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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