Commissioner of Income Tax v. H.P. Bus Stand Management & Development Authority

Income Tax Appeal Nos.25, 26 and 27 of 2014

Supplied court judgment; no neutral citation stated | 2016-09-21

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

Division Bench | Mansoor Ahmad Mir | Sandeep Sharma

01 FACTS OF THE CASE

The Court considered Income Tax Appeal Nos.25, 26 and 27 of 2014. It reproduced its Registrar's office order dated 4 January 2016 issued pursuant to CBDT Circular 21/2015 dated 10 December 2015. Tax effect was undisputedly below Rs.20 lakh in each appeal and no stated exception applied.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The quoted office order required Revenue to state that tax effect exceeded the historical High Court limit, subject to four exceptions, and directed pending appeals within the limit to be withdrawn or not pressed. The Court applied the undisputed position without examining the underlying assessment controversy.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The appeals 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

Revenue's proceedings ended on the historical monetary-limit ground. The judgment does not establish approval of a deduction, exemption, addition or other tax-merits proposition.

Source: PDF p.2

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

05 EXPERT COMMENTS

Both the monetary position and absence of an exception supported disposal — The operative paragraph records the below-Rs.20 lakh position in each of the three appeals 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. No precise tax-effect computation is supplied. The amount cannot be converted into an assessed-income figure or an aggregate saving. (Source: PDF pp.1–2).

The respondent's identity does not supply a substantive holding — The respondent is a bus-stand management and development authority, but the source gives no assessment year, disputed statutory provision, amount or Tribunal reasoning. Its institutional status cannot establish that an exemption, registration or business-income issue was decided. This case must be cited as a monetary-limit disposal of the three identified appeals, not as a reasoned ruling on an authority's tax treatment. (Source: PDF pp.1–2).

Preserve the precise docket and common-order boundary — The complete common order covers ITAs 25, 26 and 27 of 2014, and each supplied PDF reproduces all three appeals. One canonical note retains the three original byte variants. The earlier 31 March 2016 order involving ITA 28/2014 is a different docket and date and remains separately published; common parties and similar policy wording do not justify merging it into this September order. (Source: PDF pp.1–2).

The policy is historical and the later position remains unverified — The Rs.20 lakh figure belongs to the 2015 circular and 2016 office order reproduced in the judgment. It is not represented as the current litigation threshold. The short disposal does not provide a present-policy analysis, establish that every small appeal meets an exception test, or record the result of later litigation. Any use for a different year or proceeding requires its own policy, tax-effect and exception record. (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.

IDENTIFIED SOURCE LINKS

Retained original source variant 2

Retained original source variant 3

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

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