Pr. Commissioner of Income Tax v. Hotel Landmark

Income Tax Appeal No.36 of 2016

Supplied court judgment; no neutral citation stated | 2016-10-25

Revenue appeal 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 | Tarlok Singh Chauhan

01 FACTS OF THE CASE

The Court considered Income Tax Appeal No.36 of 2016. 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 this 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the historical High Court limit, subject to four exceptions, and directed pending appeals within the limit to be withdrawn or not pressed.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 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

Revenue's proceeding 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

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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 this appeal 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 Hotel Landmark, but the order does not identify the assessment year, disputed allowance, statutory provision, amount or Tribunal reasoning. A hotel-sector deduction or incentive issue cannot be inferred from the party name. Disposal of Revenue's challenge on this ground does not create a reasoned High Court endorsement of the underlying assessment result. (Source: PDF pp.1–2).

Preserve the precise docket and common-order boundary — This source identifies ITA 36/2016 and the date 25 October 2016. Similar language in orders concerning other parties or appeals is not evidence of duplication. It remains a distinct publication with its own original PDF. The pending-application direction is incidental and does not create a second judgment or record permission to institute another proceeding. (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.

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