Commissioner of Income Tax, Shimla v. Sarabjit Singh

Income Tax Appeal No.3 of 2013

Supplied court judgment; no neutral citation stated | 2018-10-24

Appeal disposed of for undisputed low tax effect under Circular 03/2018, with express no-precedent and no-merits reservations.

Division Bench | Sanjay Karol | Chander Bhusan Barowalia

01 FACTS OF THE CASE

After perusing the record, the Court considered the Revenue appeal appropriate for disposal under Circular 03/2018 on account of low tax effect. That position was undisputed at the Bar. No tax-effect computation or underlying assessment issue is supplied.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court expressly stated that disposal was not a binding precedent or an adjudication on merits between the parties or otherwise on the question of law involved. Parties could raise the issues in appropriate proceedings as required and desired.

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03 JUDICIAL DECISION

The appeal and pending applications were disposed of with those observations.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended on the recorded policy ground. The order does not decide the underlying substantive tax question in favour of either party.

Source: PDF p.1

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05 EXPERT COMMENTS

Undisputed low tax effect is the recorded ground — The judgment identifies Circular 03/2018 and the undisputed low-tax-effect position, but does not quote a monetary threshold, assessment year or disputed amount. The note should report the historical policy basis actually recorded, rather than supply a numerical computation or represent that all exceptions were individually examined in the judgment. It is not a statement of the litigation threshold currently applicable to another appeal. (Source: PDF p.1).

The express reservation limits how the disposal may be cited — The Court specifically disclaims both binding-precedent treatment and a merits adjudication on the tax question. A citation claiming that this order approves a particular deduction, deletes an identified addition or settles an exemption issue would disregard that limitation. The distinction matters even if the lower appellate outcome remained practically undisturbed after Revenue's appeal ended: the High Court did not supply a reasoned substantive endorsement here. (Source: PDF p.1).

Permission to raise issues elsewhere is not automatic revival — The parties were left free to take up issues in appropriate proceedings as and when required and desired. The text does not direct restoration of this appeal, prescribe a revival procedure, condone a future delay or identify a particular later forum. The reservation should be preserved without enlarging it into an unconditional right to reopen a concluded proceeding irrespective of its own legal requirements. (Source: PDF p.1).

The appeal remains distinct from other circular-based disposals — The reliable identity is Sarabjit Singh, ITA 3/2013 and 24 October 2018. Similar circular wording in other cases does not make their orders duplicates. This complete one-page source gives no underlying Tribunal date or post-disposal history. The supplied original and the Court's express reservations remain available together, so a reader can distinguish this policy disposal from an adjudication of the unidentified tax merits. (Source: PDF p.1).

Source: PDF pp.1–1

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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