Principal Commissioner of Income Tax, Shimla v. M/s Milestone Gears (P) Ltd.

Income Tax Appeals Nos.8 and 27 of 2019

Supplied court judgment; no neutral citation stated | 2022-09-15

Revenue appeals dismissed as withdrawn under Circular 17/2019 dated 8 August 2019 on counsel's statement that tax effect was below one crore rupees; no tax-merits ruling.

Division Bench | Tarlok Singh Chauhan | Virender Singh

01 FACTS OF THE CASE

Revenue's counsel sought withdrawal of both ITAs 8 and 27 of 2019 in view of CBDT Circular 17/2019 dated 8 August 2019, stating that tax effect was less than one crore rupees. No assessment year, exact tax-effect computation or underlying tax issue is supplied.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the recorded statement and circular basis. It did not decide a substantive tax question or set out an exception-by-exception analysis of the circular.

Source: PDF p.2

03 JUDICIAL DECISION

Both appeals were dismissed as withdrawn, together with pending applications, if any.

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04 OUTCOME / IN WHOSE FAVOUR

The identified Revenue challenges ended by withdrawal. No substantive addition, deduction, exemption or quantified refund was adjudicated.

Source: PDF p.2

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05 EXPERT COMMENTS

The below-one-crore statement is a historical withdrawal ground — Counsel expressly linked the request to Circular 17/2019 of 8 August 2019 and tax effect below one crore rupees. The Court accepted that procedural basis. The figure is a threshold comparison, not an exact tax demand, amount deleted or refund ordered. The source gives no computation or assessment year and makes no current-policy determination for another appeal. Nor does the short acceptance supply a reasoned ruling on every possible circular exception. (Source: PDF p.2).

The identified dockets define the scope of this disposal — The common judgment expressly covers ITA 8/2019 and ITA 27/2019 against the same company. One canonical note retains both appeals, without treating the repeated party captions as separate judgments. The additional official description in the second Revenue caption does not create a new taxpayer. The source does not state separate exact tax-effect amounts or an aggregate computation for the two appeals. (Source: PDF pp.1–2).

Withdrawal supplies no substantive endorsement of the lower outcome — The Court does not identify a proposed substantial question, reproduce the Tribunal's reasoning or analyze a deduction, exemption or addition. Whatever practical effect ending Revenue's challenge had on an earlier appellate outcome, this judgment is not a reasoned High Court approval of an unidentified tax proposition. The underlying assessment and appellate records would be needed for a substantive account; their merits are not reconstructed from this short procedural source. (Source: PDF p.2).

The complete originals and exact operative terms are preserved — Two supplied filenames contain exactly the same complete two-page PDF bytes, full text and both appeal identities. One canonical publication retains both original paths as source variants, with the identical hash made explicit, rather than counting the copied source twice. Pending applications were disposed of, but the source states no express restoration liberty, fresh-filing permission, limitation extension or costs award. No later outcome or present precedential clearance is inferred. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

Both supplied two-page originals read and visually inspected; full bytes and both appeal identities match. Both source paths retained in one canonical note.

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

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