

Principal Commissioner of Income Tax, Shillong v. Dhar Construction Company

ITA No. 3 of 2024

2024:MLHC:1027-DB | 2024-11-14

Revenue counsel stated on instructions that tax effect fell below the ceiling and the client proposed not to proceed. Appeal dismissed as withdrawn.

Division Bench | I. P. Mukerji | W. Diengdoh

Procedural order — no tax merits adjudicated

No circular number, ceiling amount, assessment year or tax merits are identified. Separate from March 2024 MC(ITA)1 in date, docket, bench and operative result; same underlying appeal relationship is not established by these PDFs alone.

01 FACTS OF THE CASE

Revenue had appealed against Dhar Construction Company. Counsel stated on instructions that Revenue proposed not to proceed because the tax effect involved was below the ceiling.

Source: [PDF p.1](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded Revenue's instructions and the low-tax-effect reason for not proceeding. The order does not identify the ceiling amount, circular number, assessment year or underlying tax issue, and contains no merits examination.

Source: [PDF p.1](#)

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended by withdrawal. This is a procedural disposal, not a merits affirmation of any stated tax proposition or an adjudicated determination of the monetary threshold.

Source: [PDF p.1](#)

05 AKHB REVIEW POINT

Do not cite a low-tax-effect withdrawal as a substantive tax precedent. Preserve this distinct November order separately from the same-party March condonation application: different dates, dockets, benches and operative outcomes prevent treating them as duplicates; the supplied orders alone do not prove their docket linkage.

Source: [PDF p.1](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete supplied order, 1 page(s). Every page read and visually inspected. No assessment year or PAN is stated. Referenced applications, earlier orders and subsequent compliance are not included unless expressly identified.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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