Principal Commissioner Of Income Tax Agra v. M/S. Gupta H.C. Overseasi Pvt. Ltd.

INCOME TAX APPEAL No. - 283 of 2016

INCOME TAX APPEAL No. - 283 of 2016 (2019-01-31) | 2019-01-31

Revenue appeal dismissed under monetary-limit circular

High Court of Judicature at Allahabad | See source order | Bharati Sapru | Piyush Agrawal

Assessment years:

Procedural scope

This note describes the identified order only. It does not turn a procedural direction into a decision on tax merits.

01 FACTS OF THE CASE

In Income Tax Appeal 283/2016, revenue's counsel stated that the tax effect was below the monetary limit. The one-page order does not state the amount of tax effect, assessment year or underlying disputed issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court applied CBDT Circular 3/2018 dated 11 July 2018 to the appeal's maintainability. It did not analyse the merits of the challenged tax treatment.

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03 JUDICIAL DECISION

Revenue's appeal was dismissed as not maintainable under the identified circular.

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04 OUTCOME / IN WHOSE FAVOUR

The assessee retained the benefit of the unchallenged result at this appellate stage, but the High Court announced no substantive tax holding and quantified no refund.

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05 EXPERT COMMENTS

Maintainability is distinct from approval of the underlying reasoning — The operative ground is the monetary limit under Circular 3/2018 dated 11 July 2018. Dismissal leaves the result below undisturbed in this appeal but does not establish that the High Court endorsed every reason given below. A merits proposition requires the actual substantive order or another adjudication.

The order does not reproduce the circular's complete framework — The PDF gives the circular identifier and records below-limit tax effect. It does not set out the numerical threshold, exceptions or the underlying computation. Those details should not be invented from this brief disposal, and the historical circular should not be presented as the current filing policy.

Keep the recorded submission and the outcome precise — Revenue's counsel made the recorded below-limit statement. The Court dismissed the appeal as not maintainable; it did not record a settlement, withdrawal by consent or adjudication of a particular addition. Exact docket and decision date remain necessary to distinguish this order from other formulaic low-tax-effect disposals.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Allahabad High Court order; verified source copy

Complete 1-page court PDF read for this correction.

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions expressly recorded in the source are indexed. No merits holding or assessment year is inferred from a procedural disposal.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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