Commissioner Of Income Tax Agra v. M/S Gupta Overseas

INCOME TAX APPEAL No. - 171 of 2014

INCOME TAX APPEAL No. - 171 of 2014 (2019-01-31) | 2019-01-31

The appeal was dismissed as not maintainable under CBDT Circular 3/2018 dated 11 July 2018, on the recorded statement that its tax effect was below the monetary limit.

High Court of Judicature at Allahabad | Division Bench | Bharati Sapru,J. | Piyush Agrawal,J.

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

The Revenue's appeal concerning Gupta Overseas, Income Tax Appeal171/2014 came before the Court. Departmental counsel Praveen Kumar stated that the tax effect was below the monetary limit. The one-page order identifies neither the assessment year nor the disputed tax issue or exact tax effect.

Source: Complete order, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the recorded statement about tax effect and CBDT Circular3/2018 dated 11 July 2018, F.No.279/Misc.142/2007-ITJ(Pt.). It did not discuss an exception to the circular or examine the underlying assessment dispute.

Source: Reasons, PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as not maintainable in view of the cited circular. No remand, merits determination or express recall liberty appears in this order.

Source: Operative paragraph, PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Procedural termination of Revenue's appeal for low tax effect. The respondent benefits from the dismissal, but the order supplies no substantive tax ratio and does not state an amount refundable or payable.

Source: Complete order, PDF p.1

05 EXPERT COMMENTS

Read the dismissal at its stated level — In Gupta Overseas, Income Tax Appeal171/2014, the decisive recorded fact was counsel's statement about the monetary limit. A citation should describe this as a low-tax-effect disposal, not as judicial approval of an unidentified exemption, deduction or factual finding below.

Do not fill the record's numerical gaps — The order names Circular3/2018 and its date but does not state the tax effect, assessment year or threshold amount. None can be supplied from the appeal number. Applying a litigation-policy limit to another appeal requires its own relevant circular, computation and exception analysis; this order does not perform that exercise.

Preserve the identified proceeding — The caption and docket identify this appeal independently even where another disposal uses the same formula. The final sentence dismisses the appeal; it contains no direction for a fresh assessment and no express liberty to restore. Later proceedings would require separate verification.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Judicature at Allahabad official judgment PDF - AKHB Repository (20190131_UPHC011794072014.pdf)

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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