Pr. Commissioner of Income Tax-II, Lucknow v. M/s. U.P. Asbestos, Lucknow (ITA No. 31 of 2017)

Income Tax Appeal No. 31 of 2017

2025:AHC-LKO:13174-DB | Income Tax Appeal No. 31 of 2017 | 2025-03-04

Revenue permitted to withdraw the appeal on the recorded tax-effect submissions and the Ministry of Finance circular dated 17 September 2024.

High Court of Judicature at Allahabad (Lucknow Bench) | 2-judge bench (Division Bench) | Rajan Roy, J. | Om Prakash Shukla, J.

Assessment years: 2012-13, 2013-14

Separate appeals share the printed citation

Appeals 30/2017 and 31/2017 each print 2025:AHC-LKO:13174-DB and each record both assessment years and tax-effect figures. The two dockets remain distinct.

01 FACTS OF THE CASE

In Income Tax Appeal No. 31 of 2017, counsel jointly stated tax effects of Rs. 1,32,06,844 for AY 2012-13 and Rs. 1,12,48,694 for AY 2013-14, covered by the Government of India, Ministry of Finance circular dated 17 September 2024. Revenue sought permission to withdraw.

Source: PDF p.1, complete supplied order

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench accepted the recorded request and granted permission for withdrawal. It did not examine the underlying tax additions or decide an exemption or deduction issue.

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03 JUDICIAL DECISION

Permission for withdrawal was granted. Income Tax Appeal No. 31 of 2017 was withdrawn for the stated reasons.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended by withdrawal; no tax-merits determination was made.

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05 EXPERT COMMENTS

Retain both amounts without inventing a docket allocation — This order in ITA 31/2017 itself records Rs. 1,32,06,844 for AY 2012-13 and Rs. 1,12,48,694 for AY 2013-14. The companion source also prints both. Neither page identifies which year belongs exclusively to one appeal, so the archive must preserve the printed information rather than infer a one-to-one allocation.

Withdrawal is the judicial act — Counsel jointly stated that the circular covered the tax effects, and Revenue sought permission to withdraw. The Court granted that permission without analysing an addition, exemption or deduction. The result therefore records closure of this appeal, not approval of any lower-forum reasoning on tax merits.

Use the docket to distinguish the records — The shared neutral citation 2025:AHC-LKO:13174-DB and near-identical wording do not collapse ITA 30/2017 and ITA 31/2017 into one appeal. The source identifies the circular by date only; it does not reproduce a threshold, numbered circular or exception analysis. Those details require separate evidence before attributing them to this order.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Judicature at Allahabad (Lucknow Bench) official judgment PDF - AKHB Cloud Repository (20250304_UPHC020439812017.pdf)

Complete one-page supplied original read and visually inspected; original bytes verified by SHA-256. Both assessment years and amounts are recorded in each separate docket. No PAN is stated.

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

The order identifies a Ministry of Finance circular dated 17 September 2024. It does not print an Income-tax Act section, circular number or monetary threshold. No current-law or threshold clearance is claimed.

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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