

Income Tax Officer, Ward 1(2), Bhilai v. M/s. Chhattisgarh Sahakari Sakh Samiti, Bhilai, Durg

TAXC No. 134 of 2024

2025:CGHC:7269-DB | TAXC No. 134 of 2024 | 2025-02-10

Low-tax-effect disposal under section 268A and CBDT Circular dated 17.09.2024: Revenue's appeal (TAXC No. 134 of 2024) against co-operative credit society disposed of as tax liability is below Rs. 2 crore.

Income-tax Act, 1961: sections 260A and 268A | CBDT Circular No. 5/2024 dated 15.03.2024 and Circular No. 9/2024 dated 17.09.2024

High Court of Chhattisgarh | 2-judge bench (Division Bench) | Sanjay K. Agrawal, J. | Sanjay Kumar Jaiswal, J.

Assessment years: Not specified in low-tax-effect order

Contains embedded template string '2024:CGHC:36953-DB' inside paragraphs 1 and 3

As in companion TAXC No. 11 of 2025 decided the same day, paragraphs 1 and 3 retain a pasted string '2024:CGHC:36953-DB' from an earlier template order; the official neutral citation of this order is 2025:CGHC:7269-DB.

01 FACTS OF THE CASE

In TAXC No. 134 of 2024 filed by ITO Ward 1(2), Bhilai against M/s. Chhattisgarh Sahakari Sakh Samiti, Revenue's counsel submitted on 10.02.2025 that the tax effect was below the Rs. 2 crore High Court limit under the CBDT Circular dated 17.09.2024.

Source: [Paragraphs 1-3; PDF pp. 1-3](#)

02 DISCUSSION BY THE HON'BLE COURT

Quoting the CBDT Circular dated 17.09.2024 issued under section 268A, the Division Bench accepted the Revenue's prayer.

Source: [Paragraphs 2-4; PDF pp. 2-3](#)

03 JUDICIAL DECISION

Disposed of TAXC No. 134 of 2024 in light of paragraph 5 of the CBDT Circular dated 17.09.2024.

Source: [Paragraph 4; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (low-tax-effect disposal) - Revenue's appeal disposed of under CBDT Circular dated 17.09.2024.

Source: [Paragraph 4; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: low-tax-effect disposal under CBDT Circular dated 17.09.2024.

Source: [Paragraphs 2-4; PDF pp. 2-3](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20250210_CGHC010138612024.pdf\)](#)

3-page official High Court of Chhattisgarh judgment PDF (20250210_CGHC010138612024.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 3 physical pages of 20250210_CGHC010138612024.pdf read and verified page-by-page. Original bytes (100,443 bytes) match SHA-256 63a4c9b43ee20bf076e165c683e176ca8062c04193f08f4c754def96712b4ec4.

STATUTORY SCOPE

Applies sections 260A and 268A of the Income-tax Act, 1961 read with CBDT Circular dated 17.09.2024. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been 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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