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: section 268A; CBDT circular dated 17 September 2024

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

Assessment years:

Disposal on monetary-limit grounds only

TAXC 134 of 2024, 2025:CGHC:7269-DB, is a distinct case. The body contains stray 2024:CGHC:36953-DB page-reference text; this does not replace the caption or establish a separate cited precedent.

01 FACTS OF THE CASE

In TAXC 134 of 2024 against Chhattisgarh Sahakari Sakh Samiti, Revenue requested disposal on 10 February 2025 because the stated tax liability was below Rs. 2 crore under the circular dated 17 September 2024. No one appeared for the respondent. The exact amount and underlying assessment issue are not stated.

Source: PDF p. 1, caption and para 1

02 DISCUSSION BY THE HON'BLE COURT

The Bench found Revenue's request fair and reasonable. It reproduced the revised limits, the retained exceptions in Circular 5/2024, the requirement to consider merits even above the threshold, and paragraph 5 covering pending appeals. It did not decide the underlying assessment dispute.

Source: PDF pp. 2-3, paras 2-3

03 JUDICIAL DECISION

TAXC 134 of 2024 stood disposed of in light of paragraph 5 of the circular, on Revenue's submission that the amount was below Rs. 2 crore. The operative paragraph is on physical PDF page 3.

Source: PDF p. 3, para 4

04 OUTCOME / IN WHOSE FAVOUR

Procedural low-tax-effect disposal. The result does not constitute a judicial finding on the correctness of the assessee's tax position.

Source: PDF p. 3, para 4

05 EXPERT COMMENTS

The respondent's name does not establish a deduction issue — The caption identifies a Sahakari Sakh Samiti, but the order never states that section 80P or another deduction was in dispute. A cooperative description cannot supply the missing assessment grounds. This record should remain indexed by its monetary-limit disposition rather than by an assumed exemption holding.

Preserve the exceptions and the limited result — The circular as quoted does not create an unconditional bar based solely on amount: it retains specified exceptions and calls for merits consideration even above the limits. Here the Court accepts Revenue's low-amount submission. No contested exception or tax-effect calculation is resolved, so the case supplies no determination of those issues for another appeal.

Similar wording does not establish duplicate identity — This order is dated 10 February 2025 and bears 2025:CGHC:7269-DB and TAXC 134 of 2024. The repeated circular text and stray 2024 neutral-citation/page markers in its body do not override those identifiers. Preserve this distinct docket and party, while disclosing the visible document anomaly rather than treating it as a separately analysed authority.

Source: Editorial analysis; source references in the structured comments

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).

All 3 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 reproduced circular invokes section 268A. No express section 260A analysis or assessment-year finding appears. Current circular status is not independently verified.

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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