

The Pr. Commissioner of Income Tax, Raipur-1 v. Sanjog Jhabak L/H Late Shri Gautam Chand Jhabak & Connected Appeals

TAXC No. 164 of 2025 with TAXC Nos. 166 to 171 of 2025

2025:CGHC:50543-DB | TAXC No. 164 of 2025 with TAXC Nos. 166, 167, 168, 169, 170 & 171 of 2025 | 2025-10-10

Batch of 7 Revenue appeals (Jhabak family group) disposed of as withdrawn under section 268A and CBDT Circular dated 17.09.2024 as tax liability in each appeal is below the Rs. 2 crore High Court monetary limit.

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. | Radhakishan Agrawal, J.

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

Common low-tax-effect withdrawal order disposing of 7 connected appeals (TAXC Nos. 164, 166, 167, 168, 169, 170 & 171 of 2025)

Covers respondents Sanjog Jhabak (L/H Late Gautam Chand Jhabak and individual), Smt. Pushpa Jhabak, Sampat Lal Jhabak, Smt. Tilottma Jhabak, Sanket Jhabak, and Smt. Sushila Devi Jhabak.

01 FACTS OF THE CASE

The PCIT, Raipur-1 filed seven connected Tax Cases (TAXC Nos. 164, 166, 167, 168, 169, 170 and 171 of 2025) against members of the Jhabak family. At the hearing on 10.10.2025, Revenue's counsel submitted that the tax liability in each case was below the revised Rs. 2 crore monetary threshold fixed by the CBDT Circular dated 17.09.2024.

Source: [Paragraphs 1-3; PDF pp. 1-5](#)

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 to dispose of the batch of appeals on low tax effect.

Source: [Paragraphs 2-4; PDF pp. 3-5](#)

03 JUDICIAL DECISION

Disposed of TAXC Nos. 164, 166, 167, 168, 169, 170 and 171 of 2025 finally as withdrawn in light of paragraph 5 of the CBDT Circular dated 17.09.2024.

Source: [Paragraph 4; PDF p. 5](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (withdrawn on low tax effect) - All 7 Revenue appeals (TAXC Nos. 164 & 166-171 of 2025) disposed of finally as withdrawn under CBDT Circular dated 17.09.2024.

Source: [Paragraph 4; PDF p. 5](#)

05 AKHB REVIEW POINT

AKHB analysis: in family-group search/assessment batches, the Rs. 2 crore monetary limit under CBDT Circular No. 9/2024 is tested per individual appeal/assessee rather than on the aggregate group demand.

Source: [Paragraphs 2-4; PDF pp. 3-5](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20251010_CGHC010294632025.pdf\)](#)

5-page official High Court of Chhattisgarh judgment PDF (20251010_CGHC010294632025.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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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

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