# 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**Batch of 7 Revenue appeals (Jhabak family group) disposed of as withdrawn under section 268A and CBDT Circular dated 17.09.2024 as tax liability in each appeal is below the Rs. 2 crore High Court monetary limit.**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: section 268A; CBDT circular dated 17 September 2024

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

Assessment years:

**Seven distinct appeals; no aggregation ruling**

The common order withdraws seven Revenue appeals on the stated monetary limit. It does not establish search facts or decide how a family-group demand must be aggregated.

## 01 FACTS OF THE CASE

PCIT Raipur-1 brought TAXC 164, 166, 167, 168, 169, 170 and 171 of 2025. The respondents were respectively Sanjog Jhabak as legal heir of Gautam Chand Jhabak, Tilottma Jhabak, Sanjog Jhabak, Sanket Jhabak, Sampat Lal Jhabak, Pushpa Jhabak and Sushila Devi Jhabak. Revenue sought disposal under the Rs. 2 crore limit.

Source: PDF pp. 1-3, captions and para 1

## 02 DISCUSSION BY THE HON'BLE COURT

The Court accepted Revenue's request as fair and reasonable. It quoted the circular dated 17 September 2024, retaining the specified exceptions in Circular 5/2024 and applying the modified limits to pending appeals. It did not examine assessment facts or a disputed aggregation methodology.

Source: PDF pp. 3-5, paras 1-3

## 03 JUDICIAL DECISION

On Revenue's submission that the tax liability in the present cases was below Rs. 2 crore, all seven Tax Cases were disposed of finally as withdrawn under paragraph 5 of the circular.

Source: PDF p. 5, para 4

## 04 OUTCOME / IN WHOSE FAVOUR

Withdrawal of seven departmental appeals on monetary-limit grounds. The substantive tax disputes were not adjudicated by this common order.

Source: PDF p. 5, para 4

## 05 EXPERT COMMENTS

A common order does not merge the parties — The captions identify seven distinct dockets. In particular, Sanjog appears as legal heir in TAXC 164 and in his own name in TAXC 167. Preserve those capacities and docket mappings rather than treating the shared surname or common PDF as evidence of duplicate appeals.

No search or aggregation holding is established — Neither search proceedings nor an aggregate family demand is described. The Bench accepts the stated low amount in the present cases without comparing individual and combined computations. The result therefore supplies no reasoned rule that every family-group batch must be tested per assessee rather than in aggregate.

Withdrawal remains subject to the circular's scope — The quoted text covers pending appeals, preserves the specified exceptions and requires merits consideration even above the threshold. Here the operative outcome is withdrawal, not confirmation of the underlying tax reasoning. Future reliance needs the relevant computation and exception facts, neither of which this short order supplies.

Source: Editorial analysis; source references in the structured comments

## 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).

All 5 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 quoted circular invokes section 268A. No section 260A analysis, assessment year or tax-effect computation 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.

### PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.