Pr. Commissioner of Income Tax-1 v. AIS Distribution Services Ltd.

ITA 782/2025 (common order with ITA 780/2025)

No neutral citation stated in supplied order | 2026-09-24

AIS Revenue appeals withdrawn for low tax effect; questions of law expressly left open.

High Court of Delhi | Division Bench | Subramonium Prasad | Renu Bhatnagar

Assessment years: 2011-12, 2012-13

01 FACTS OF THE CASE

The common order covers Revenue's ITA 780/2025 and ITA 782/2025 against AIS. It records tax effects of Rs.1,26,51,985 for AY 2011-12 and Rs.1,26,06,998 for AY 2012-13. The Court referred to the Circular dated 17 September 2024, particularly paragraph (v).

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02 DISCUSSION BY THE HON'BLE COURT

In view of the cited circular and the stated year-specific tax effects, the Court declined to entertain the appeals. It did not examine the underlying tax issue and expressly left any question of law open for decision in an appropriate forum.

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03 JUDICIAL DECISION

Both appeals were disposed of as withdrawn. Questions of law, if any, were left open; pending applications were also disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

This record preserves ITA 782/2025 within the common withdrawal order. Neither appeal produced a substantive decision on the tax question.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The express reservation prevents a merits reading — Leaving the question of law open is a direct limit on what the disposal establishes. The order ends these appeals but does not affirm an underlying legal proposition as High Court precedent. A reader should cite it for the withdrawal and monetary-limit disposition, not as a substantive ruling about AIS's tax treatment.

Keep each tax effect attached to its stated year — The amounts are tax effects, not assessed income: Rs.1,26,51,985 for 2011-12 and Rs.1,26,06,998 for 2012-13. The source does not expressly map the years to the two dockets. Preserving that distinction avoids manufacturing a docket-year allocation merely from the order in which the captions appear.

A shared PDF does not eliminate a separate appeal — ITA 780/2025 and ITA 782/2025 have different CNRs and applications, although one order disposes of both. This record identifies the latter and retains the connection to the former. Their common result should not cause one proceeding to be lost or the two tax-effect figures to be collapsed into an invented aggregate threshold test.

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SOURCE & VERIFICATION

Delhi High Court original common order - verified repository copy

2-page official High Court of Delhi judgment PDF (DLHC011085412023_1_2026-09-24.pdf).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Complete 2-page source reviewed; unchanged original SHA-256 bc6f48b7b7c74bd092910bd37d64ce675ad2ba2aa2622bb87dabaf60b186e006. Legacy record ID and supplied filename are retained; the decision date is taken from the court order.

STATUTORY SCOPE

The common order records AY2011-12 and AY2012-13 with separate tax effects but does not expressly assign either year to an individual docket. Both appeal identities are preserved.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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