Pr. Commissioner of Income Tax-7, Delhi v. Ujjawala Power Pvt. Ltd.

ITA3/2026

No neutral citation stated in supplied order | 2026-01-06

Ujjawala Power: Revenue appeal dismissed below CBDT monetary limits.

High Court of Delhi | Division Bench | Dinesh Mehta | Vinod Kumar

Assessment years: Not specified in source

01 FACTS OF THE CASE

In ITA 3/2026, Revenue's Senior Standing Counsel stated that the tax effect was below the limit in CBDT Circulars 5 and 9/2024. The caption also lists CM Applications 434, 435 and 436/2026. No underlying assessment facts or tax-effect figure are supplied.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the monetary-limit basis put forward by Revenue and dismissed the appeal in light of the circulars. No substantive tax issue or circular exception was examined.

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03 JUDICIAL DECISION

The appeal was dismissed in light of the cited CBDT circulars.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's challenge ended on the stated low-tax-effect ground. This order does not decide the underlying tax merits or quantify relief.

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05 EXPERT COMMENTS

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

Revenue's submission defines the reason for dismissal — The decisive fact recorded is Revenue's own statement that the appeal falls below the circular limits. No taxpayer merits argument appears. The result therefore supports the procedural proposition that this particular appeal was dismissed under the litigation policy, not that a tax claim was independently adjudicated as correct.

The missing assessment detail is a real limit on comparison — The order gives neither the assessment year nor the numerical tax effect. Those omissions prevent using it to reconstruct a tax computation or identify a specific statutory controversy. Comparing another appeal requires its own facts and the relevant circular terms; this source alone supplies neither.

Record only the operative relief actually stated — Although three applications appear in the caption, paragraph 2 expressly dismisses the appeal without spelling out separate application rulings. It contains no remand, payment direction or express revival liberty. Reporting that limited operative wording preserves the distinction between this order and other low-tax-effect disposals with additional clauses.

Source: PDF p.1

SOURCE & VERIFICATION

Delhi High Court original order - verified repository copy

1-page official High Court of Delhi judgment PDF (DLHC011085452023_1_2026-01-06.pdf).

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Complete 1-page source reviewed; unchanged original SHA-256 aecbde0bfb813b9c9c252eb639915e5af7d676435675fb373521d63cadf36827. Legacy record ID and supplied filename are retained; the decision date is taken from the court order.

STATUTORY SCOPE

The source cites CBDT Circulars 5 and 9/2024. It supplies no assessment year, tax amount or numbered Income-tax Act provision.

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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