THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1 v. OM PRAKASH ARORA

ITA 56/2026

ITA 56/2026 (2026-03-12) | 2026-03-12

Revenue appeal dismissed on the recorded low tax effect; underlying tax merits not adjudicated.

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

Assessment years: Not specified in supplied order

Scope of this order

Respondent assessee retained the benefit of Revenue's appeal ending on monetary limits; no substantive High Court tax ruling was made.

01 FACTS OF THE CASE

In ITA 56/2026, the assessee's senior counsel raised the monetary limits under CBDT Circulars 5/2024 and 9/2024. On prima facie examination, the Court considered tax effect below Rs.2 crore; Revenue's junior standing counsel could not satisfy the Court about the tax effect.

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02 DISCUSSION BY THE HON'BLE COURT

The Court relied on its prima facie examination and Revenue's failure to satisfy it on tax effect. This is not recorded as a voluntary Revenue concession and does not adjudicate the underlying assessment.

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03 JUDICIAL DECISION

The appeal was dismissed on the stated low-tax-effect basis.

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04 OUTCOME / IN WHOSE FAVOUR

Respondent assessee retained the benefit of Revenue's appeal ending on monetary limits; no substantive High Court tax ruling was made.

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05 EXPERT COMMENTS

Attribute the submission correctly — It was the assessee's counsel who raised monetary limits. The Court then examined the material prima facie and recorded Revenue counsel's inability to satisfy it. Describing this as a Revenue concession would alter the record.

Do not fill gaps with assumed assessment facts — The original does not identify an assessment year, detailed tax computation or the provision governing the underlying addition. Those details cannot responsibly be supplied from a filename, another case or a generic reassessment template.

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SOURCE & VERIFICATION

High Court of Delhi official judgment PDF (DLHC011093462025_1_2026-03-12.pdf)

1-page official High Court of Delhi judgment PDF (DLHC011093462025_1_2026-03-12.pdf).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 880e6b9cebc90c6ad90492913c3a24e7d30f50a8f8df225d4c7367b74dd732b9.

STATUTORY SCOPE

The order applies CBDT litigation monetary-limit circulars. It does not decide the underlying assessment provisions or identify an assessment year.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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