PR COMMISSIONER OF INCOME TAX 4 NEW DELHI v. HARYANA CITY GAS DISTRIBUTION PVT LTD

ITA 22/2026

ITA 22/2026; order dated 2026-01-16 | 2026-01-16

Revenue appeal dismissed as withdrawn on the reported tax-effect position.

High Court of Delhi | 2-judge bench (Division Bench) | Justice Dinesh Mehta | Justice Vinod Kumar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue appealed against Haryana City Gas Distribution Pvt. Ltd. in ITA 22/2026. Its counsel stated that the tax amount was Rs.1,61,88,463 and sought withdrawal or dismissal under CBDT Circulars 5/2024 and 9/2024.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the recorded low-tax-effect submission. The order does not set out the underlying tax controversy, assessment year or a calculation of the monetary limit.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn in light of the reported tax amount and cited circulars.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal and the applications concerning refiling delay and certified copies were disposed of.

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05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify the actual disposal: Revenue states tax of Rs.1,61,88,463 and seeks withdrawal or dismissal. The operative result is dismissal as withdrawn. Refiling-delay and certified-copy applications are disposed of, without a separate allowance recorded. (PDF p.1)

Separate appellate closure from tax merits: The result favours Haryana City Gas Distribution Pvt. Ltd. only in ending this Revenue challenge. The Court supplies no independent reasoning approving a deduction, deleting an addition or invalidating reassessment. For any substantive reliance, the underlying appellate decision and its facts would need to be examined separately. (PDF p.1)

Apply the recorded policy with its evidential limits: The order identifies both circulars but does not reproduce their full conditions or decide any exception. It therefore supports the recorded disposal, not a universal monetary-limit rule for other appeals. The assessment year and substantive statutory provisions remain unstated; assigning them from a filename or a neighbouring case would create unsupported facts. (PDF p.1)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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