Pr. Commissioner of Income Tax-7, Delhi v. UK Paints India Pvt. Ltd.

ITA 776/2025 & CM APPL. 81182-81184/2025

ITA 776/2025 (Del HC, decided 22.12.2025) | 2025-12-22

Revenue appeal dismissed as not pressed because of low tax effect.

High Court of Delhi | 2-judge bench (Division Bench) | Justice V. Kameswar Rao | Justice Vinod Kumar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue brought ITA 776/2025 against UK Paints India Pvt. Ltd., with CM Applications 81182,81183 and 81184/2025.

Source: PDF p.1, caption

02 DISCUSSION BY THE HON'BLE COURT

Revenue's counsel did not press the appeal because it had low tax effect. The order does not identify the underlying tax issue, assessment year, tax amount or applicable circular.

Source: PDF p.1, para 1

03 JUDICIAL DECISION

The appeal and pending applications were dismissed as not pressed.

Source: PDF p.1, para 2

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure following Revenue's decision not to pursue the appeal; no merits determination.

Source: PDF p.1, paras 1–2

05 EXPERT COMMENTS

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

A disposal is not a substantive endorsement: The stated reason for dismissal is low tax effect. The Court did not examine or approve a proposition about the underlying assessment. This order can establish the fate of ITA 776/2025, but cannot itself support an argument that the High Court decided the taxpayer's substantive issue in its favour. (PDF p.1, paras 1–2)

The monetary-policy details are absent: No threshold, circular number or exception is specified. Importing a familiar departmental circular would give the note a precision the judgment does not supply. The useful record is the counsel's stated reason and the Court's dismissal, not an inferred calculation of tax effect. (PDF p.1, para 1)

Preserve the exact closure: Pending applications were also dismissed. The order does not grant an express liberty to revive the appeal or reserve a particular question of law. Any later litigation or effect of a separate monetary-limit policy would require its own source; neither should be silently added to this disposal. (PDF p.1, para 2)

Source: PDF p.1, paras1–2

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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