Pr. Commissioner of Income Tax, Shimla v. Milestone Gears (P) Ltd.

ITA 25/2019

ITA 25/2019 | 2023-08-31

Low-tax-effect withdrawal

High Court of Himachal Pradesh | Shimla | M.S. Ramachandra Rao | Ajay Mohan Goel

Assessment years:

01 FACTS OF THE CASE

Revenue's ITA 25/2019 against Milestone Gears came before the Court on 31 August 2023. Its counsel stated that the tax effect was below Rs.1 crore and requested withdrawal under Circular 17/2019 dated 8 August 2019. The order does not identify an assessment year or describe the underlying tax issue.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on counsel's statement and the cited circular. It did not analyse a deduction, exemption, addition or substantial question concerning the underlying assessment.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn, along with pending applications, if any.

Source: PDF p.1, para2

04 OUTCOME / IN WHOSE FAVOUR

Procedural termination of Revenue's appeal on the stated monetary-policy ground. The order is not a merits affirmation of the tax proposition underlying the appeal.

Source: PDF p.1

05 EXPERT COMMENTS

Separate the monetary threshold from the merits — The source supplies a litigation-policy reason and no substantive tax reasoning. It supports recording that this appeal was withdrawn because counsel placed its tax effect below Rs.1 crore. It cannot establish that a particular deduction was valid or that a larger dispute would receive the same result. The exact lower-order relief must be obtained from that order if required.

Use the historical circular in its recorded context — Circular 17/2019 is the instrument invoked at the hearing. The short order does not reproduce its exceptions or decide whether an exception was disputed. A later litigation decision therefore requires the applicable policy and facts to be checked separately; this note supplies neither a current threshold nor an assurance that all similar appeals must be withdrawn.

Do not manufacture missing assessment particulars — No assessment year, quantum of addition or substantive charging provision is stated. Keeping those metadata fields empty preserves the distinction between the measured tax-effect statement and information absent from the judicial record. No quantified refund or subsequent outcome is inferred.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Himachal Pradesh High Court order; verified source copy

Complete source PDF reviewed: 1 physical pages.

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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