The Commissioner of Income Tax (Central), Patna v. M/s. Gahna, Bokaro

Tax Appeal No. 18 of 2016

2025:JHHC:36676-DB | Tax Appeal No. 18 of 2016 | 2025-12-08

Revenue appeal withdrawn for tax effect below instruction threshold, with conditional liberty to revive.

Instructions dated 17 September 2024 (as referenced in order)

High Court of Jharkhand | 2-judge bench (Division Bench) | Chief Justice Tarlok Singh Chauhan | Justice Rajesh Shankar

Assessment years:

01 FACTS OF THE CASE

In Tax Appeal 18/2016 against M/s Gahna, the Court recorded that the tax effect was admittedly below the threshold stipulated in the instructions dated 17 September 2024.

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02 DISCUSSION BY THE HON'BLE COURT

The below-threshold tax effect led the Court to permit Revenue to withdraw at that stage. It expressly addressed the possibility of a later contrary departmental instruction, without deciding the underlying tax issues.

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03 JUDICIAL DECISION

Revenue was permitted to withdraw. If the Department subsequently issues any contrary instruction, the appellant is at liberty to revive the appeal. The appeal and pending applications were disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeal ended without merits adjudication, subject to the specific conditional liberty to revive. No later instruction or actual revival is established by this source.

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05 EXPERT COMMENTS

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

Withdrawal has an express qualification — Unlike an unqualified monetary-limit disposal, this order reserves revival if a contrary departmental instruction is subsequently issued. That qualification is part of the operative outcome and matters when checking whether the dispute later returned to Court.

Revival is permitted, not automatic — The source grants liberty to revive on the specified contingency. It does not state that the appeal automatically reopens, record that a contrary instruction already exists or decide any later revival request. A later status check needs both the instruction and the court record.

The merits and exact tax effect remain outside this order — The Court records that the case falls below the referenced threshold but supplies neither the tax-effect amount nor the assessment year. The withdrawal cannot be treated as a new ruling on Gahna's substantive tax position or as a calculation of the applicable threshold.

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SOURCE & VERIFICATION

High Court of Jharkhand official judgment PDF - AKHB Repository (20251208_JHHC010287722016.pdf)

1-page official High Court of Jharkhand judgment PDF (20251208_JHHC010287722016.pdf, 63,451 bytes).

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

Open cited source rendition

All 1 physical page(s) of 20251208_JHHC010287722016.pdf (Google Drive ID: 1ffaxZmPNJA9fqc070oLcaq2gIuC8U2IC, 63,451 bytes, SHA-256: 635247f0282152ed8666e357701f067b88fd4997dea7277c8bcf0669c505e8e0) extracted and verified page-by-page.

STATUTORY SCOPE

The order refers to instructions dated 17 September 2024 without reproducing a numerical threshold or identifying a substantive tax provision. Current policy and later revival are not verified.

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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