

Commissioner of Income Tax v. M/s. Hemkunt Transport Service

ITA 30/2014

ITA 30/2014 (J&K and Ladakh HC at Jammu, decided 24.07.2025) | 2025-07-24

Low-tax-effect withdrawal under section 268A and CBDT Circular No. 09 of 2024 dated 17.09.2024: Revenue's appeal (ITA 30/2014) dismissed as withdrawn.

Income-tax Act, 1961: sections 260A and 268A | CBDT Circular No. 09 of 2024 dated 17.09.2024

High Court of Jammu & Kashmir and Ladakh | 2-judge bench (Division Bench) | Arun Palli, C.J. | Rajnesh Oswal, J.

Assessment years: Not specified in withdrawal order

Low-tax-effect withdrawal order; no adjudication on substantive merits

Single-page order recording withdrawal of the Revenue's appeal under CBDT Circular No. 09 of 2024 dated 17.09.2024 without deciding any question of law.

01 FACTS OF THE CASE

When ITA 30/2014 filed by the Commissioner of Income Tax against M/s. Hemkunt Transport Service came up for hearing, Revenue's counsel stated that in view of CBDT Circular No. 09 of 2024 dated 17.09.2024 he had specific instructions not to pursue the appeal further.

Source: [Order](#); PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

Accepting the statement of learned counsel for the appellant Revenue made on instructions pursuant to CBDT Circular No. 09 of 2024 dated 17.09.2024, the Division Bench granted permission to withdraw the appeal.

Source: [Order; PDF p. 1](#)

03 JUDICIAL DECISION

Permitted the appellant Revenue to withdraw ITA 30/2014 and ordered accordingly.

Source: [Order; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (by withdrawal) - Revenue permitted to withdraw ITA 30/2014 in view of CBDT Circular No. 09 of 2024 dated 17.09.2024.

Source: [Order; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: procedural withdrawal under CBDT Circular No. 09/2024 (Rs. 2 crore High Court monetary threshold); leaves the underlying ITAT order undisturbed without creating High Court precedent on merits.

Source: [Order](#); PDF p. 1

SOURCE & VERIFICATION

[High Court of Jammu & Kashmir and Ladakh official judgment PDF - AKHB Cloud Repository \(20250724_JKHC020012352014.pdf\)](#)

1-page official High Court of Jammu & Kashmir and Ladakh judgment PDF (20250724_JKHC020012352014.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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All 1 physical pages of 20250724_JKHC020012352014.pdf read and verified page-by-page. Original bytes (78,321 bytes) match SHA-256 e9f3744ec54c8038d4576764128b0e486a7e1cc52403fc41c65cb118d24efa64.

STATUTORY SCOPE

Applies sections 260A and 268A of the Income-tax Act, 1961 read with CBDT Circular No. 09/2024. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive 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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