Pr. Commissioner of Income Tax, Jammu v. M/s Jyoti Ltd.

ITA No. 2/2017 c/w ITA Nos. 3/2017, 4/2017, 5/2017, 6/2017, 7/2017, 8/2017 & 9/2017

ITA No. 2/2017 c/w ITA Nos. 3/2017 to 9/2017 (J&K HC Srinagar Wing, decided 25.09.2025) | 2025-09-25

Revenue appeals withdrawn on stated tax effect below Rs.2 crore.

Circular dated 17 September 2024, paragraph 2 (quoted in order)

High Court of Jammu and Kashmir and Ladakh | 2-judge bench (Division Bench, Srinagar) | Justice Sindhu Sharma | Justice Shahzad Azeem

Assessment years:

01 FACTS OF THE CASE

Revenue counsel stated that the tax effect in ITA Nos.2–9/2017 was below Rs.2 crore and sought withdrawal under paragraph 2 of the circular dated 17 September 2024. The order reproduces the revised monetary-limit table.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the stated monetary-limit basis; it did not examine the substantive tax questions or calculate tax effect.

Source: PDF p.1

03 JUDICIAL DECISION

All eight appeals were dismissed as withdrawn and any interim directions were vacated.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The Revenue appeals ended by withdrawal, without a fresh merits adjudication.

Source: PDF p.1

05 EXPERT COMMENTS

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

A litigation threshold explains closure, not the tax merits — The stated tax effect below Rs.2 crore is the reason counsel gave for withdrawing these High Court appeals. The order does not determine the original assessment issues or independently endorse the reasoning under challenge. It is therefore evidence of procedural closure, not a new substantive precedent.

Retain all eight docket numbers — ITA Nos.2 through 9 of 2017 are expressly disposed of together. A single common order must not erase those proceedings, and eight dockets do not by themselves prove eight different assessment years. The source supplies neither their year allocation nor individual tax-effect calculations.

Interim directions were expressly vacated — The disposal also ends any interim directions in these appeals. Their content is not reproduced, so their earlier effect must be checked separately. The quoted circular table records the policy cited at disposal; it does not establish present thresholds or universal treatment of exceptions.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20250925_JKHC010048682017.pdf)

1-page official High Court of Jammu and Kashmir and Ladakh judgment PDF (20250925_JKHC010048682017.pdf, 103,627 bytes).

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

Open cited source rendition

All 1 physical page(s) of 20250925_JKHC010048682017.pdf (Google Drive ID: 1_dg9-d5Zg3FMJ7FJryqSUUjcZ89H8aP7, 103,627 bytes, SHA-256: d471deff43d55bf24f3aaca4628a26b649904583b1e3969dd1a9fcedc0da1e08) extracted and verified page-by-page.

STATUTORY SCOPE

No substantive interpretation of a numbered income-tax provision is made. This is a procedural disposal; later treatment is unverified.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.