Commissioner of Income Tax & Anr. v. Gina Enterprises

ITA 117/2009

ITA 117/2009 | 2015-01-09

Revenue appeal dismissed for low tax effect with conditional liberty to seek revival.

Income-tax Act,1961: sections 260A

High Court of Karnataka | Division Bench | N. Kumar | B. Veerappa

Assessment years: 2003-04

01 FACTS OF THE CASE

Revenue appealed the Tribunal's 8 October 2008 order in ITA 155/Bang/2007 and ITA 175/Bang/2007 granting relief to Gina Enterprises. The Court recorded net tax effect below Rs.10 lakh.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

Applying Ranka & Ranka, 352 ITR 121, on retrospective operation of the cited CBDT instruction, the Court held the appeal not maintainable. Revenue reported a pending Supreme Court challenge to that precedent. The source labels the instruction No.3/2001; that identifier is reproduced as a source recital, not independently corrected.

Source: PDF pp.2–3

03 JUDICIAL DECISION

The appeal was dismissed. Liberty was reserved to Revenue to seek revival if it succeeded before the Supreme Court in the challenge referred to by counsel.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

Tribunal relief remained undisturbed through a monetary-limit dismissal. The Court did not adjudicate the tax merits or record that the revival condition had occurred. The signed judgment is dated 9 January 2015, despite the 6 January date in the filename and retained archive ID.

Source: PDF p.1, date; p.3

05 EXPERT COMMENTS

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

Low tax effect is the basis of disposal: The relevant figure is the net tax effect recorded by the Court, not an assessed-income amount. The result cannot be cited as approval of an unidentified substantive issue merely because the Tribunal's relief was left standing. (PDF p.2)

Revival required a later step and the specified event: The reservation permits Revenue to seek revival upon success in the Supreme Court challenge; it is not an automatic reopening of this appeal. Any later reliance must distinguish this conditional permission from an actual subsequent revival order. (PDF p.3)

Keep the historical instruction recital qualified: The source's instruction number and its reference to Ranka & Ranka should not be silently rewritten from memory or treated as a statement of present litigation limits. The supported conclusion is the Court's application of its then-governing precedent to this appeal. (PDF pp.2–3)

Source: PDF p.2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-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.

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.