Commissioner of Income Tax, Gwalior v. Royal Automobiles Pvt. Ltd.

ITA 79/2018

No neutral citation stated in source | 2019-01-03

Revenue appeal dismissed as withdrawn under the 11 July 2018 CBDT circular.

High Court of Madhya Pradesh | Division Bench, Gwalior | Sanjay Yadav | Vivek Agarwal

Assessment years:

No substantive tax merits decided

Revenue appeal withdrawn; no merits adjudication.

01 FACTS OF THE CASE

Revenue's appeal against Royal Automobiles Pvt. Ltd. was considered at Gwalior. The Court recorded that its effect would be less than Rs.50 lakh and referred to CBDT file F.No.279/Misc/142/2017-ITJ (Pt), dated 11 July 2018.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court applied the stated monetary-policy basis and dismissed the appeal as withdrawn. The one-page order contains no discussion of the underlying assessment issue.

Source: PDF p.1

03 JUDICIAL DECISION

ITA 79/2018 was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal ended on the stated circular and amount basis. The source contains no substantive merits ruling or express revival liberty.

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05 EXPERT COMMENTS

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

The stated amount explains disposal, not the tax issue — The order records an appeal effect below Rs.50 lakh, without quantifying an exact figure or identifying the disputed addition. That threshold-based reason should not be converted into a judicial answer on the assessment merits.

Do not import revival terms from other withdrawals — This order simply dismisses the appeal as withdrawn. Unlike some monetary-policy orders, it does not expressly reserve an application for revival. A description of this particular disposition should preserve that difference rather than copy relief from another case.

Historical policy application has a limited use — The dated CBDT reference explains why ITA 79/2018 ended on 3 January 2019. It does not state every exception or establish the threshold for a later appeal. For substantive reliance, the underlying Tribunal decision and later procedural history would need separate examination.

Source: PDF p.1

SOURCE & VERIFICATION

Primary High Court of Madhya Pradesh order — local repository copy

Complete 1-page source PDF; all pages read, including signature-only pages.

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

Open cited source rendition

Complete one-page original read and visually inspected. No assessment year or substantive tax issue is identified.

STATUTORY SCOPE

Historical application of CBDT circular dated 11 July 2018; current monetary policy is 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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