Commissioner of Income Tax v. S. Goyanka Lime and Chemical Ltd.

ITA 108/2012

ITA 108/2012 (Madhya Pradesh High Court, 2019-03-12) | 2019-03-12

Revenue appeal withdrawn under CBDT circular dated 11 July 2018

High Court of Madhya Pradesh | Division Bench at Jabalpur | S.K. Seth, Chief Justice | Vijay Kumar Shukla

Assessment years:

No substantive tax merits decided

Revenue appeal withdrawn; no merits adjudication.

01 FACTS OF THE CASE

Revenue sought withdrawal of ITA 108/2012 through I.A.14007/2018, relying on the CBDT circular dated 11 July 2018. The one-page order does not identify the assessment year, underlying tax question, circular number or numerical tax effect.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the withdrawal request under the cited circular. It expressly stated that it had not touched the merits and kept the questions open for decision in an appropriate case.

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03 JUDICIAL DECISION

I.A.14007/2018 was allowed and closed. The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural dismissal on Revenue's withdrawal request. No substantive tax proposition or entitlement was adjudicated.

Source: PDF p.1

05 EXPERT COMMENTS

The application and appeal are separately identified — I.A.14007/2018 is the withdrawal application within ITA 108/2012; allowing that application does not mean allowing the underlying Revenue appeal. The substantive appeal was dismissed as withdrawn. Keeping those two operative steps separate avoids reversing the result in a database or case summary.

The express reservation prevents a merits inference — The Court says it did not touch the merits and leaves the questions open. The disposition therefore cannot support a finding that the taxpayer's transaction, deduction or assessment position was legally correct. Such matters are not even described in this short source and should not be supplied from a party name or another case.

Do not add conditions absent from this order — The order in ITA 108/2012 cites the circular by its date, 11 July 2018, without reproducing its threshold or exceptions. It records no numerical tax effect and grants no express revival liberty. A report should preserve those limits rather than substitute the different wording of the 2020 Circular 17/2019 withdrawal orders.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Madhya Pradesh High Court order; verified source copy

Complete one-page judicial order

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

No substantive Income-tax Act provision or assessment year is identified in this procedural order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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