Principal Commissioner of Income Tax-II v. Shree Hariyog Builders Pvt. Ltd.

ITA 101/2015

No neutral citation stated in source | 2019-03-12

Revenue appeal dismissed as withdrawn under the 11 July 2018 CBDT circular.

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

Assessment years:

No substantive tax merits decided

Revenue appeal withdrawn; no merits adjudication.

01 FACTS OF THE CASE

Revenue sought withdrawal through IA 13952/2018 in ITA 101/2015 against Shree Hariyog Builders Pvt. Ltd., relying on the CBDT circular dated 11 July 2018. The order does not state the tax-effect figure.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed and closed the withdrawal application. It expressly stated that it had not touched the merits and kept the questions open for an appropriate case.

Source: PDF p.1

03 JUDICIAL DECISION

IA 13952/2018 was allowed and closed; the appeal was dismissed as withdrawn under the cited circular.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ended without a merits determination. The questions remained open; no express revival liberty appears in this order.

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05 EXPERT COMMENTS

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

The application and appeal have separate recorded outcomes — IA 13952/2018 was allowed and closed, while ITA 101/2015 was dismissed as withdrawn. Tracking both prevents the application's allowance from being mistaken for allowance of Revenue's tax appeal.

The express merits reservation prevents an inferred holding — The Court specifically left the questions open and did not discuss the tax issue. The disposal therefore provides no High Court endorsement of a builder-related deduction or other substantive claim merely because the respondent is a builder.

Preserve what this order does and does not specify — The source names the 11 July 2018 circular but gives no tax-effect amount and no express revival liberty. Those details must not be borrowed from similar orders. Its date is 12 March 2019; the later digital-signature timestamp records signing, not a different decision date.

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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