# Commissioner of Income Tax, Bhopal v. Shalimar Housing & Finance Limited

ITA 186/2009

No neutral citation stated in source | 2020-01-06

## Revenue appeal withdrawn under Circular 17/2019; revival liberty and merits reservation.

High Court of Madhya Pradesh | Division Bench, Jabalpur | Ajay Kumar Mittal | 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Revenue appeal withdrawn; no merits adjudication.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 186/2009 against Shalimar Housing & Finance Limited, stating that the tax effect was less than Rs.1 crore. Counsel invoked Circular No.17/2019 dated 8 August 2019 and requested liberty to seek revival if something survived.

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## 02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the requested withdrawal with revival liberty. It expressly clarified that withdrawal did not affirm the Tribunal order on its merits and left Revenue's legal issue open for adjudication in an appropriate case.

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## 03 JUDICIAL DECISION

The appeal was dismissed as withdrawn with liberty to apply for revival if something survived, as requested.

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## 04 OUTCOME / IN WHOSE FAVOUR

The appeal ended by withdrawal. The Tribunal order was not affirmed on the merits, the legal issue remained open, and any revival would require a further application.

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## 05 EXPERT COMMENTS

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

Tax-effect withdrawal is distinct from substantive approval — The reported tax effect of less than Rs.1 crore explains Revenue's request under Circular 17/2019. The Court expressly denied any merits affirmation of the Tribunal order. Thus this disposal may establish the litigation outcome in ITA 186/2009, but cannot support an inferred deduction, exemption or other tax proposition that the source never identifies.

Liberty to apply is not an order restoring the appeal — The permission is to file an application if something survives. It neither declares that such a circumstance exists nor automatically revives the appeal. A later procedural history must be checked before treating the withdrawal as having been displaced; none is recorded in this source.

Keep the specific docket and decision date — This is the Jabalpur order dated 2020-01-06 in ITA 186/2009. Similar wording in other monetary-policy disposals does not combine their parties or proceedings. The assessment year and underlying issue remain unstated here, and the cited historical circular does not establish the policy applicable to a later filing.

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 Circular No.17/2019 dated 8 August 2019; 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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