Principal Commissioner of Income Tax-2 v. Naresh Chandra Agrawal

ITA 138/2018

ITA 138/2018 (Madhya Pradesh High Court, 2020-01-08) | 2020-01-08

Revenue appeal withdrawn under CBDT Circular 17/2019; merits left open

High Court of Madhya Pradesh | Division Bench at Jabalpur | Ajay Kumar Mittal, Chief Justice | Vijay Kumar Shukla

Assessment years:

No substantive tax merits decided

Revenue appeal withdrawn; no merits adjudication.

01 FACTS OF THE CASE

In ITA 138/2018, Revenue counsel stated that the tax effect was less than Rs.1 crore and sought withdrawal under CBDT Circular 17/2019 dated 8 August 2019.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Revenue also sought liberty to apply for revival if something survived in the appeal. The Court accepted withdrawal while expressly clarifying that it did not affirm the Tribunal's order on merits and that the legal issue remained open for an appropriate case.

Source: PDF p.1

03 JUDICIAL DECISION

The appeal was dismissed as withdrawn with the liberty requested by Revenue.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure under the cited circular, with liberty to apply for revival if something survives. No substantive tax question was decided against Revenue or in favour of the taxpayer.

Source: PDF p.1

05 EXPERT COMMENTS

Tax effect explains withdrawal, not substantive liability — The figure recorded in ITA 138/2018 is less than Rs.1 crore. It describes counsel's stated basis for withdrawing this appeal, not an amount ordered to be refunded or a judicial determination that the assessment was correct. The one-page order gives no assessment year or underlying addition from which a merits conclusion could be reconstructed.

The express non-affirmation limits the precedent — The Court specifically separates withdrawal from approval of the Tribunal's reasoning. The taxpayer obtains closure of this appeal, but this order supplies no ratio on the unidentified tax dispute. Its reservation of the legal issue for an appropriate case prevents the dismissal from being cited as High Court endorsement of every proposition in the Tribunal order.

Revival requires a further application — The liberty granted is to seek revival if something survives; the order does not itself revive proceedings or identify an exception that has already been established. Any later application and judicial response would be separate events requiring verification. The present record remains ITA 138/2018 dated 2020-01-08.

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.

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.