

DCIT v. Gandhibag Sahakari Bank Ltd.

Special Leave to Appeal(C) No(s). 18917/2024

Supreme Court | Source extract brief | 19 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

Source discrepancy: Composite source: Supreme Court record dated 3 September 2025 on PDF page 1; underlying Bombay High Court judgment follows. Do not attribute the High Court's reasoning to the Supreme Court.

01 FACTS OF THE CASE

The Revenue sought special leave against the Bombay High Court's judgment dated 25 September 2023 in W.P. 3177/2022. The supplied PDF contains the Supreme Court record followed by the High Court judgment. (source PDF page 1; AI-assisted summary)

02 DISCUSSION BY THE HON'BLE COURT

"We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed." (source PDF page 1)

03 JUDICIAL DECISION

"We are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed." (source PDF page 1)

04 OUTCOME — IN FAVOUR OF

Assessee, in the limited sense that the Revenue's SLP was dismissed. The Supreme Court record contains no separate reasoning on the tax merits.

05 AKHB REVIEW POINT

This is a short dismissal of special leave. Read the underlying High Court judgment before identifying its ratio; dismissal of an SLP alone does not reproduce or independently reason through that ratio.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

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, statutory version, assessment year and jurisdiction. Subsequent appeals, stays, reversals and amendments have not been checked. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.