

The Principal Commissioner of Income Tax v. M/s Rangsons Electronics Pvt. Ltd.

Civil Appeal No. 17325 of 2017

No separate citation stated in the source | 2017-10-27

How to dispose of this Revenue appeal in light of the already delivered Yokogawa judgment while preserving notice to the respondent at the Assessing Officer stage.

Two-judge bench | Kurian Joseph, J. | R. Banumathi, J.

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

The Principal Commissioner of Income Tax appealed against Rangsons Electronics. The Court granted leave. The two-page judgment does not set out the assessment year, disputed computation, material business facts, High Court case number or underlying statutory section. It records that the relied-on matter had already been decided on 16 December 2016 in Civil Appeal 8498/2013, CIT and Anr. v. M/s Yokogawa India Ltd., reported in (2017) 2 SCC 1. In view of the proposed disposal, it considered notice to the respondent in the Supreme Court unnecessary.

Source: [official signed judgment / paragraphs Opening leave grant; 2 / PDF pages 1 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court did not restate or develop a substantive tax ratio. It treated the existing Yokogawa judgment as the basis for disposal and said this appeal would be disposed of in those terms (paragraphs 2-3). Because the respondent had not been issued notice before the Supreme Court, it expressly required the Assessing Officer to issue notice to the respondent. It separately directed the appellant to serve the respondent with a copy of this judgment (paragraphs 4-5). These safeguards form part of the disposition and must accompany any account of the case.

Source: [official signed judgment / paragraphs 2-5 / PDF pages 1, 2 / judgment](#)

03 JUDICIAL DECISION

The appeal was disposed of in terms of CIT and Anr. v. M/s Yokogawa India Ltd., Civil Appeal 8498/2013, decided on 16 December 2016. The Assessing Officer was to issue notice to the respondent and the appellant was to serve a copy of this judgment. Pending applications were disposed of, with no order as to costs.

Source: [official signed judgment / paragraphs 3-7 / PDF pages 1, 2 / judgment](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No unqualified Revenue or assessee winner stated; disposal governed by Yokogawa with respondent-notice safeguards

Appeal disposed of in terms of Yokogawa; AO to issue notice; appellant to serve judgment; pending applications disposed of; no costs

Precedent-following final disposal, with no independent substantive analysis or fresh tax computation

Does not itself state an assessment year or provision, grant a quantified deduction, or declare the appeal allowed or dismissed. Application requires the cited judgment and the relevant assessment record.

Source: [official signed judgment / paragraphs 3-7 / PDF pages 1, 2 / judgment](#)

05 AKHB REVIEW POINT

Use this as a precise following disposition. Read Yokogawa itself before drawing any substantive deduction, loss-set-off or computation proposition; this short judgment does not reproduce that reasoning. In a linked assessment file, preserve evidence of the AO's notice and the appellant's service of the judgment, rather than treating the Supreme Court's decision to dispense with its own notice as permission to omit the AO-stage hearing. Do not add an assessment year, section number, quantified relief or all-purpose pro-assessee/pro-Revenue label from assumptions. No later-treatment or current-law certification, and no automatic Income-tax Act, 2025 mapping, is made.

Source: [official signed judgment / paragraphs 2-7 / PDF pages 1, 2 / judgment](#)

PROVISION-SPECIFIC SCOPE

1.

Provision: Not stated in the reviewed record

Role: No section number is printed in this judgment. Income-tax relevance is established by the parties and express disposal in terms of CIT v. Yokogawa India Ltd.; no substantive section-level holding is reconstructed from the short order.

Paragraphs: 2-4

Pdf pages: 1

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Kurian Joseph, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

CITED PRECEDENT AND SCOPE OF REVIEW

1.

Title as printed: C.I.T. and Anr. v. M/s. Yokogawa India Limited

Case number as printed: Civil Appeal No. 8498/2013

Decision date as printed: 2016-12-16

Citation as printed: (2017) 2 SCC 1

Relationship: appeal disposed of in terms of

Source paragraphs: 2-3

Source pdf page: 1

Source url: [Open cited source](#)

Review limit: The citation and relationship are verified in Rangsons. The Yokogawa judgment is not independently reviewed by this note.

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official signed judgment\)](#)

Identified source rendition: 2 PDF pages; SHA-256

6b9fad68ef13713d70f27b7195af8da315d18e70c69b3be403e73128f47e3c9f. Original bytes preserved.

All two physical PDF pages: opening unnumbered leave grant followed by numbered paragraphs 2-7 and dated signatures. No appended ROP or neighbouring decision.

[Open cited source rendition](#)

No Income-tax Act section or assessment year is printed. Empty section and AY arrays are deliberate; no provision or factual background is borrowed from Yokogawa.

The operative words are disposed of in terms of the cited judgment, not allowed, dismissed or expressly remanded. The AO notice and appellant copy-service directions are retained exactly in substance.

Dispensing with Supreme Court notice was paired with an express AO notice safeguard; it is not a general waiver of natural justice.

The digital-signature date differs from the signed decision date. The signed date of 27 October 2017 controls.

Non-reportable status is printed. The cited SCC citation is not assigned to Rangsons.

Both pages have been read and visually checked; no neighbouring material or appended ROP is present.

No citation for Rangsons is printed in the inspected source. (2017) 2 SCC 1 belongs to the cited Yokogawa decision, not this case.

The short judgment does not state an assessment year; none is inferred from the cited precedent or docket dates.

The cover records SLP(C) No. 28673/2017 and CC No. 16890/2016.

Signed closing date is 27 October 2017. The digital-signature timestamp of 31 October 2017 is not treated as the decision date.

STATUTORY SCOPE

Historical provisions as discussed in the reviewed decision; no independent consolidated current-statute audit

No automatic mapping to the Income-tax Act, 2025 or certification of current compliance requirements.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. Any specific cited-decision relationship or reported correction history identified below is a bounded source observation, not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official signed judgment - PDF pages: 2](#)

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AI DISCLOSURE

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