

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 3946 OF 2017

PRINCIPAL COMMISSIONER OF INCOME TAX

Appellant(s)

VERSUS

PAVITRA COMMERCIALS LTD

Respondent(s)

O R D E R

It is reported that the tax effect in the present Appeal is Rs.1,25,55,000/-, which is below the monetary limit of Rs. 2 Crores to prefer an Appeal before this Court.

In that view of the matter, the present Appeal stands dismissed/disposed of on the ground of low tax effect only.

However, the question of law is left open.

.....J
(M.R. SHAH)

.....J
(C.T. RAVIKUMAR)

New Delhi;
May 10, 2023

ITEM NO.111

COURT NO.4

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 3946/2017

PRINCIPAL COMMISSIONER OF INCOME TAX

Appellant(s)

VERSUS

PAVITRA COMMERCIALS LTD

Respondent(s)

WITH

Diary No(s). 33962/2019 (IX)

IA No. 151376/2019 - CONDONATION OF DELAY IN FILING

Date : 10-05-2023 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s) Mr. N Venkataraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Rupesh Kumar, Adv.
Mr. Rajan Kumar Choursia, Adv.
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Madhav Singhal, Adv.

For Respondent(s) Ms. Kavita Jha, AOR
Mr. Udit Naresh, Adv.

UPON hearing the counsel the Court made the following
O R D E R

C.A. No. 3946 of 2017:

The present Appeal stands dismissed/disposed of on the ground
of low tax effect only in terms of the signed order.

Diary No(s). 33962/2019:

List on 06.09.2023.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
ASSISTANT REGISTRAR

(Signed order is placed on the file)