

# Commissioner Of Income Tax Delhivi vs Motor And General Finance Ltd. on 26 April, 2023

**Bench: M.R. Shah, C.T. Ravikumar**

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3152 OF 2012

COMMISSIONER OF INCOME TAX DELHI VI

...Appella

Versus

MOTOR AND GENERAL FINANCE LTD.

...Responden

O R D E R

The tax effect in the present appeal is reported to be Rs.25,00,000/- (Rupees Twenty Five Lakhs only), which is below the limit to prefer an appeal before this Court.

On the aforesaid ground alone and keeping the question of law, if any, open, the present appeal stands dismissed/ disposed of on the ground of low tax effect.

..... J.

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

(C.T. RAVIKUMAR) New Delhi;

April 26, 2023.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 3152/2012

COMMISSIONER OF INCOME TAX DELHI VI

Appellant(s)

VERSUS

MOTOR AND GENERAL FINANCE LTD.

Respondent(s)

Date : 26-04-2023 This appeal was 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 Venkatraman, A.S.G. (Not present) Mr. Arijit Prasad, Sr. Adv.  
Mr. V Chandrashekhara Bharathi, Adv. Mr. Rupesh Kumar, Adv.

Mr. Anita Sahni, Adv.

Mr. A K Kaul, Adv.

Mr. Adit Khorana, Adv.

Ms. Aakansha Kaul, Adv. ` Ms. Anita Sahani, Adv.

For Respondent(s) Mr. V. N. Raghupathy, AOR Mr. V.N. Jha, Adv.

Mr. Sunil Moghan, Adv.

Mr. Manendra pal Gupta, Adv.

UPON hearing the counsel the Court made the following O R D E R The appeal is  
dismissed/disposed of in terms of the signed order.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA) (NISHA TRIPATHI) ASTT. REGISTRAR-cum-PS ASSISTANT  
REGISTRAR (signed order is placed on the file)