

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.366 of 2008

=====

1. The Commissioner of Income Tax, Muzaffarpur
2. Income Tax Officer Ward Samastipur
..... Assessing Officer/Appellants
Versus
M/s. C.K. Construction & Co., At & P.O. Bhadaiya, Samastipur
..... Assessee/Respondent

=====

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE JUSTICE SMT. ANJANA MISHRA
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

5 06-02-2015 Mrs. Archana Sinha, learned Sr.Standing Counsel for the

Income Tax Department, admits that the tax effect involved in the

present matter is less than the limit of Rs.4 lacs as per the

Circulars of the Central Board of Direct Taxes prevailing at the

relevant time.

From a consideration of the order under appeal, we find

that there is no substantial question of law of a recurring effect

involved in the present matter so as to bring the matter within the

exception provided.

In the aforesaid circumstances, the appeal is dismissed.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

spal/-

U			
---	--	--	--