

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.230 of 2007

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Commissioner of Income Tax, Muzaffarpur
..... Appellant

Versus

M/S Chandan Talkies, Samastipur
..... Respondent

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Appearance :
For the Appellant : Mrs. Archana Sinha, Sr. S.C.
Mr. Suman Kr. Mishra, Jr. S.C.
For the Respondent : None

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
And
HONOURABLE MR. JUSTICE VIKASH JAIN
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

8 23-01-2015 Heard learned counsel for the appellant-Income Tax Department.

Admittedly, the tax effect in the present matter is to the extent of Rs.52,663/- only whereas as per the circular issued by the C.B.D.T as prevalent at the relevant time, the tax effect for filing an appeal before the High Court ought not to be less than Rs.4,00,000/-. Further no substantial question of law of recurring nature arises in the present matter.

In the aforesaid circumstances, the appeal is dismissed.

(Ramesh Kumar Datta, J)

(Vikash Jain, J)

B.T/-

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