IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.605 of 2012

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Assisstnt Commissioner of Income Tax, Central Circle - 1, CR BLDG, B.C. Patel Path, Patna

.... RespondentAppellant

Versus

Sri Satyendra Kumar Sinha S/o Late Sheo Narayan Sinha, Sumitra Sadan, Justice Raj Kishore Path, Kadan Kuan, Patna

.... Appellant/Respondent

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

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

9 23-02-2015 I.A.No. 972 of 2013 has been filed for condoning the delay of 27 days in filing the appeal.

In the facts and circumstances of the case, the delay in filing the appeal is condoned.

Learned counsel for the appellant points out that the tax demanded in the present matter is Rs.3,47,336/-, whereas the tax effect is approximately Rs.1,00,000/-.

In view of the Circulars of the Central Board of Direct Taxes prevailing at the relevant time, the tax effect is much lower than that for the purpose of filing an appeal under Section 260A of the Income Tax Act, 1961. No substantial question of law of a recurring effect also arises in the present matter.

In the aforesaid view of the matter, the appeal is dismissed.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

spal/-

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