IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.903 of 2011

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Additional Commissioner of Income Tax Range-3, Gaya

.... Appellant

Versus

M/S Daya Engineering Works Pvt. Ltd., Gaya, Dobhi Road, Gaya

.... Respondent

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Appearance :

For the Appellant : Mr. Archana Sinha
Mr. Alok Kumar

For the Respondent : Mr. K.C.K. Sinha

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

8 17-09-2015 Admittedly, the tax effect in the present matter is to the extent of Rs.5,84,988/-, which is below the monetary limit of Rs.10,00,000/- as per instruction No. 03/ 2011 dated 09.02.2011 issued by the Central Board Direct Taxes. The matter is also not covered by para-8 of the said instructions.

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

V.P.Sinha/- **(Ramesh Kumar Datta, J)**

(Sudhir Singh, J)

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