IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.149 of 2010

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Deputy Commissioner of Income Tax Circle-1, Muzaffarpur

.... Appellant/s

Versus

Kanhaiya Prasad, M/S Monghyr Construction Company Akashdeep Nayatola, Muzaffarpur

.... Respondent/s

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Appearance :

For the Appellant/s : Mrs. Archana Sinha, Sr. S.C.
Mr. Suman Kumar Mishra, Jr. S.C.

For the Respondent/s :

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 05-01-2015 Learned counsel for the appellant- Income Tax Department submits that tax effect in the present Appeal is to the extent of Rs. 3,72,000/- only. From the circular of the C.B.D.T. applicable at the relevant time in order to file an appeal under Section 260A of the Act the tax effect of the matter ought to be above Rs. 4,00,000/- and only if a substantial question of law of a recurring nature is involved the said limit can be ignored. In the present matter, learned counsel for the appellant- Income Tax Department is unable to satisfy us regarding there being any substantial question of law involved in the matter as the findings

under challenge appear to be those of issues of fact.

The appeal is accordingly dismissed.

(Ramesh Kumar Datta, J)

(Vikash Jain, J)

Chandran/Md. Ibrarul

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