IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.204 of 2010

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1. Assistant Commissioner of Income Tax, CIT(A)-1, Patna

.... Appellant/s

Versus

1. Sri Nawal Kishore Singh, Saguna More, Baily Road, Patna

.... Respondent/s

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Appearance:

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

For the Respondent/s :

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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)

3 08-01-2015 Heard learned counsel for the appellant- Income Tax Department.

From perusal of the order under appeal it is evident that the tax effect for the same is less than Rs.4,00,000/- which fact is also admitted by learned counsel for the Income Tax Department as even according to her the tax effect would be about Rs.3,24,000/- whereas from the order of the Tribunal it appears to be a much smaller amount.

Be that as it may, since the tax effect is admittedly less than Rs.4,00,000/- the appeal ought not to have been filed by the Income Tax Department in view of the relevant C.B.D.T. circular dated 24.10.2005 as amended by the circular dated 16.05.2007.

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Since substantial question of law of recurring nature is also not involved in this case, the appeal is dismissed.

(Ramesh Kumar Datta, J)

Chandran

(Vikash Jain, J)

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