# IN THE HIGH COURT OF JUDICATURE AT PATNA

**Miscellaneous Appeal No.608 of 2012**

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

.... .... Respondent/Appellant

Versus

Sri Ravindra 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 : Ms. Archana Sinha, Sr.S.C. (Income Tax) with
Mr. Suman Kumar Mishra, J.R.

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

ORAL JUDGMENT

**(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)**

**Date: 19-01-2015**

The delay in filing the appeal is condoned. I.A.No. 975 of 2013 is, accordingly, disposed of.

2. Learned counsel for the appellant admits that the tax effect in the present appeal is to the extent of a little over Rs.2 lacs. As per the Instruction No.3/2011, dated 9.2.2011 issued by the Central Board, Direct Taxes, the monetary limit for appeal under Section 260A before the High Court has been enhanced to a tax effect of Rs.10 lacs.

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

**(Ramesh Kumar Datta, J)**

**(Vikash Jain, J)**

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