IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.475 of 2006

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Commissioner of Income Tax Circle-1, Muzaffarpur……………………. Appellant

Versus

Amar Nath Pandey, Motijheel, Muzaffarpur………………………… Respondents

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Appearance :

For the Appellant : Mrs. Archana Sinha
Ms. Shalini Bihari

For the Respondent : Mr. Ajay Kumar Rastogi

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

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

Date: 08-01-2016

It is pointed out by learned counsels for the parties that the tax effect in the present matter is approximately Rs. 3, 10,000/-, whereas the limit for filing the appeal at the relevant time when the appeal was filed before the High Court was Rs.4,00,000/- only.

It is further pointed out by learned counsel for the respondent that as per the latest Circular No. 21/2015 dated 10.12.2015 of the Central Board of Direct Taxes, the said limit has been further enhanced to Rs.20,00,000/- and the same shall apply retrospectively to pending appeals also apart from the appeals to be filed henceforth in High Courts/Tribunals with a clear instructions that pending appeals below the specified tax limit in paragraph No.3 may be withdrawn/not pressed.

In view of the earlier Circular, learned counsel for the appellant-revenue does not press the appeal and it is, accordingly, dismissed as not pressed.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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