

IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.61 of 2009

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1. The Commissioner of Income Tax-1, Patna
 2. Income Tax Officer, Ward-1, Biharsharif, Nalanda.

.... Appellants

Versus

M/s Harsh Jewellery, E-48, Saket Nagar Indore, Head Office at Chowk,
Biharsharif, Nalanda, Bihar.

.... Respondent

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Appearance :

For the Appellants : Mrs. Archana Sinha, Sr. Standing Counsel
Mr. Alok Kumar, Advocate.
Ms. Shalini Bihari, Advocate.

For the Respondent : Mr.

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 17-03-2016

Heard learned counsel for the appellant.

2. The Revenue is in appeal being aggrieved against an order passed by the Income Tax Appellate Tribunal, Patna Bench, Patna on 29th of August, 2008 in ITA No. 297/Pat/06 for the Assessment Year 2001-2002.

3. The Assessing Officer made an addition of Rs. 83,26,600/-, whereas in further appeal, the Commissioner, Income Tax (Appeals) deleted the entire addition except a sum of Rs. 2,50,000/-. Said part of the order has been maintained in further appeal by the Income Tax Appellate Tribunal.

4. Since the major addition out of Rs. 83,26,600/- has been set aside by the Commissioner, Income Tax (Appeals) and has not been interfered by the Tribunal, the tax effect is less than Rs. 20,00,000/- (twenty lacs).

5. Learned counsel for the appellant has drawn our attention to a Circular of the Government of India, Ministry of Finance, Department of Revenue,

Central Board Direct Taxes, New Delhi dated 10.12.2015 whereby an appeal before the High Court having tax effect of less than Rupees twenty lacs is not to be filed.

6. Since the tax effect on account of deletion of the entire addition except a sum of Rs. 2,50,000/- would be less than Rupees twenty lacs, therefore, in view of the Circular mentioned above, this appeal cannot be maintained by the revenue before this Court.

7. Accordingly, this appeal is dismissed.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

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