IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.688 of 2014

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Additional Commissioner of Income Tax, Range-2, Patna

.... Respondent/Appellant

Versus

Maa Chinmastika Enterprises Pvt. Ltd., 105, Om Apartment, Jamal Road, Patna.

.... Appellant/Respondent

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Appearance :

For the Appellant/s : Mr. Archana Sinha, Sr.S.C., Income Tax Dept. with M/S Alok Kumar, Shalini Sihani, Advocates

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

5 14-03-2016 The Revenue has filed the present appeal under Section 260-A of the Income Tax Act, 1961, arising out of an order dated 8th July, 2014 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna (in short 'Tribunal') in I.T.A. No.06/Pat/2012 for the Assessment Year 2007-08. The learned Tribunal has set aside the penalty of Rs.15,00,000/- imposed upon the assessee under Section 271D of the Income Tax Act.

In view of the 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, the present appeal of the Revenue having tax effect of less than Rupees twenty lacs, is, accordingly, dismissed.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

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