IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.666 of 2014

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1. Deputy Commissioner Of Income Tax Circle-2, Patna

.... Appellant/s

Versus

1. M/s Cachet Pharmaceutical Pvt. Ltd., Exhibition Road, Patna.

.... Respondent/s

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Appearance :

For the Appellant/s : Mrs. Archana Sinha @ Archana Shahi, Sr Standing Counsel
M/S. Alok Kmar & Shalini Bihari

For the Respondent/s :

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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: 09-03-2016

Heard learned counsel for the appellant.

2. The present appeal under Section 260-A of the Income-tax Act 1961 is directed against an order dated 04.07.2014 passed by the Income-tax Appellate Tribunal, Patna Bench, Patna pertaining to the Assessment Year 2003-04 whereby the Tribunal has deleted the addition of Rs.30,92,600/- made by the Commissioner of Income-tax, Appeals.

3. A perusal of the order of the Commissioner of Income-tax, Appeal shows that addition of Rs.30,92,600/- made in the income of the assessee on account of expenditure incurred was held to be for non-business purposes during the relevant Assessment Year

2003-04. The Tribunal set aside the part of addition amounting to Rs. 30,92,600/-. Thus the tax effect is less than Rupees twenty lacs.

4. Learned counsel for the petitioner 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 are not to be filed.

5. Since the tax effect on account of deletion of addition of amount of Rs.30,92,600/- 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.

6. Accordingly, this appeal is dismissed.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

Amin/-
N.A.F.R.

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