IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.231 of 2007

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Commissioner of Income Tax, Muzaffarpur

.... Appellant

Versus

Ganesh Foundry & Casting Ltd., Muzaffarpur

.... Respondent

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Appearance :

For the Appellant/s : Mrs. Archana Sinha, Sr.S.C., Income Tax

For the Respondent/s : Mr. Ajay Kumar Rastogi, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

8 15-01-2016 It is submitted by learned counsel for the respondent that the tax effect in the present matter is to the extent of Rs.8,77,335/- only after including surcharge and excluding interest.

In the memo of appeal the suit value and appeal value has been shown at Rs.19,07,250/-, which, according to learned counsel for the respondent, has been wrongly calculated. Yet even after the said calculation the said amount is below the mandatory limit fixed for filing and pursuing of appeals before the High Court at Rs.20 lacs by Circular No. 21 of 2015 dated 10.12.2015 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes in which it is clearly provided that the instruction will apply retrospectively to pending appeals also and such appeals below the tax limits prescribed may be withdrawn/not pressed. It is also stated in paragraph-4 of the said Circular that the tax will not include any interest thereon except where chargeability of interest itself is in dispute, which is not so in the present matter.

In the aforesaid circumstances, the appeal filed by the Department is dismissed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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