IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.606 of 2012
==
1. Assisstnt Commissioner Of Income Tax, Central Circle - 1, Cr Bldg, B.C. Patel Path Patna

.... Appellant/s

Versus

1. Sri Narendra Kumar Sinha S/O Late Sheo Narayan Sinha, Sumitra Sadan, Justice Raj Kishore Path, Kadan Kuan, Patna

.... Respondent/s
==
Appearance :
For the Appellant/s : Mr. Archana Sinha @ Archana S
For the Respondent/s : Mr.
==
CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

6 17-02-2016 Heard learned counsel for the appellant and learned counsel for the respondent assessee.

It is not in dispute that the tax demanded in the present matter being to the extent of Rs.1,19,600/- only is much below the tax effect required for the purpose of filing an appeal before this Court, as laid down in the circular of Central Board of Direct Taxes prevailing at the relevant time.

In the aforesaid view of the matter, the appeal is dismissed.

(Ramesh Kumar Datta, J)

B.Kr./-Sudip

(Sudhir Singh, J)

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