IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.315 of 2008

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1. Commissioner of Income Tax (I), Patna
2. Assistant Commissioner of Income-tax, Circle-1, Patna.

.... Appellant/s

Versus

The Bihar State Co-Operative Bank Ltd. Ashok Raj Path, Patna.

.... Respondent/s

==

Appearance :

For the Appellant s : Mrs. Archana Sinha
For the Respondent : Dr. R. Usha
Mr. Manoranjan Choubey

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)
Date: 04-04-2016

Learned counsel for the Income-tax Department admits that the matter in issue relates to the house property income of Rs.12,36,310/- and dividend income of Rs.1,14,920/- and thus the tax effect with respect to them would be less than what has been laid down by the Central Board of Direct Taxes in the matter of filing appeal before the High Court.

In the above circumstances, the appeal is dismissed as not maintainable.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

V.P.Sinha/-

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