IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.729 of 2014

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Deputy Commissioner of Income Tax, Central Circle-4, Patna.

.... Appellant

Versus

Ranjan Kumar Singh, Flat No. 1402, Trishul Apartment, Koshambi, Ghaziabad

.... Respondent

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Appearance :

For the Appellant : Mrs. Archana Sinha @ Archana Shahi, Advocate
Mr. Alok Kumar, Advocate
Ms. Shalini Bihari, Advocate

For the Respondent : None

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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: 15-03-2016

The present appeal under Section 260A of the Income-tax Act, 1961 is directed against the order passed by the Income Tax Appellate Tribunal, Patna Bench, Patna (for short, 'the Tribunal') on 08th July, 2014 whereby I.T. (SS) A. No.19/Pat/2007 for the block period 1998-99 to 2004-05 up to 08.05.2003 filed by the appellant was dismissed while affirming the order of the Commissioner of Income-Tax, (Appeals)-I, Patna whereby additions of various amounts on account of undisclosed income of the assessee as individual income made by the Assessing Officer was set aside.

Learned counsel for the appellant 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 is not to be filed.

Since the tax effect on account of deletion of additions 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.

Accordingly, this appeal is dismissed as not maintainable.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

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