

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.416 of 2015

Paras Enterprises, a proprietary concern having its office at 10, Jagdish Lok Apartment, Boring Canal Road, P.O. Boring Road, P.S. Buddha Colony, District Patna through its proprietor Punit Jain, son of Shri. Rajesh Kumar Jain, resident of 502, Ganga Prabha Apartment Road No.2, Manas Marg, West Shiv Puri P.O.+P.S. Shastri Nagar, District Patna

... .. Appellant/s

Versus

1. Income Tax Officer Ward 5 4 Patna

... .. Respondent/s

Appearance :

For the Appellant/s : Mr.D.V. Pathy, Adv.

For the Respondent/s : Mr.Archana Sinha @ Archana Shahi, Adv.

CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

7 18-07-2019 Heard Mr. D.V. Pathy, learned counsel for the petitioner and Ms. Archana Sinha, learned Senior Standing Counsel for the Income Tax Department.

This appeal under Section 260A of the Income Tax Act, 1961, is directed against the order dated 28.05.2015 of the Income Tax Appellate Tribunal dismissing the appeal.

Having heard learned counsel for the parties and considering the opinion expressed by the Appellate Tribunal to dismiss the appeal and to confirm the order passed by the the Assessing Authorities and the Commissioner, Income Tax(Appeals), in so far as the issue of additions are concerned,



we are not persuaded to grant indigence for in our opinion no issue muchless any substantial question of law arises in this appeal which invites our opinion.

With the observations above, we dispose of this appeal.

(Jyoti Saran, J)

(Partha Sarthy, J)

Bibhash/-

U			
---	--	--	--

