IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.387 of 2018

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Commissioner Of Income Tax I I , Patna

... ... Appellant

Versus

1.1. Manoj Kumar Son of late Nagendra Prasad Resident of Harihar Appartment East Boaring Canal Road, Patna .
1.2. Binod Kumar, Son of late Nagendr Prasad, Resident of Harihar Appartment East Boaring Canal Road, Patna .
1.3. Punit Sahu, Son of late Pradeep Kumar, Predeceased Son of late Nagendra Prasad, Resident of Ward No. 25, Thatheri Bazar, Buxar, Bihar- 802101.

... ... Respondents

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Appearance :

For the Appellant/s	:	Mrs. Archana Sinha, Sr. Standing Counsel Mr. Alok Kumar, Mr. Sanjeev Kumar, Jr. Standing Counsel
For the Respondent/s	:	Mr. Satyabir Bharti, Adv. Mr. Alok Chandra, Adv.

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CORAM: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH
and
HONOURABLE MR. JUSTICE ANIL KUMAR SINHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH)

10 18-11-2019 Being aggrieved by the order dated 13.10.2017 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna in I.T.A No. 104/Pat/2014 for the assessment year 2009-10, the instant appeal has been filed by the appellant under Section 260-A of the Income Tax Act, 1961.

As per the assessment order, the assessee late Nagendra Prasad was assessed for a total income of Rs.1,05,88,890/- for the assessment year 2009-10, which was enhanced to Rs.2,35,23,560/- by the revisional order passed under Section 263 of the Income Tax Act, which was set aside

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by the Tribunal. Thus, the appellant was assessed for an additional income of Rs,1,29,34,670/- for which the tax effect calculated at the rate of 30% would be Rs.43,96,484/-.

The appellant has mentioned in the memo of appeal the appeal value and the suit value as Rs.62,25,288/-.

In any case, the tax effect is less than rupees one crore.

Mrs. Archana Sinha @ Archana Shahi, learned Senior Standing Counsel appearing for the appellant submitted that in view of Circular No. 17/2019 dated 08.08.2019 whereby there has been further enhancement of monetary limits for filing of appeals before the High Court, the instant appeal would not be maintainable.

In view of the aforestated Circular No. 17 of 2019 as also the submission made above, the appeal is disposed of as not maintainable.

Interlocutory applications, if any, are also disposed of.

(Ashwani Kumar Singh, J)

(Anil Kumar Sinha, J)

Pradeep/-

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