

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.410 of 2008

Commissioner of Income Tax (Central), Patna

... .. Appellant/s

Versus

Dipesh Chandak & Sons (HUF), 234/3A, AJC Bose Road, FMC, Fortuna, 5th
Floor, R.No. 14A, Kolkata- 700020

... .. Respondent/s

Appearance :

For the Appellant/s : Mrs. Archana Sinha, Sr. S.C., Income Tax Department
Mr. Rishi Raj Sinha, Advocate

For the Respondent/s : Mr. Harshwardhan Prasad, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJIV ROY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

23 02-11-2023

The Government of India, Ministry of Finance

brought out a Circular dated 08.08.2019, wherein the litigation policy insofar as not filing an appeal before the High Court where the monetary stake is less than one crore rupees. This applies squarely in the above case.

2. The monetary limit of the litigation policy having not been exceeded, we are of the opinion that the appeal has to be closed, but however, leaving the question of law open.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

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