

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.476 of 2008

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Assistant Commissioner of Income Tax, Central Circle-1, Patna
... .. Appellant/s

Versus

Sri Dipesh Chandak, 14A, FMC Fortuna, 234/34, AJC Bose Road, Calcutta
... .. Respondent/s

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Appearance :

For the Appellant/s : Mrs. Archana Sinha, Sr. SC, Income Tax Dept.
For the Respondent/s :

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER
(Per: HONOURABLE THE CHIEF JUSTICE)

35 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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