

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.821 of 2017

Assistant Commissioner Of Income Tax, T D S Circle, Patna

... .. Appellant/s

Versus

Society For Advancement For Village Economy, Lala Babu Road, New Go
down, Gaya(PANNO.-PTNS05217C)

... .. Respondent/s

Appearance :

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

For the Respondent/s :

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 03-07-2023 The Government of India, Ministry of Finance

brought out a Circular dated 08.08.2019, wherein the litigation

policy is 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.

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)

(Partha Sarthy, J)

aditya/sujit

U			
---	--	--	--

