

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.409 of 2008

Commissioner Of Income Tax (Central), Patna.

... .. Appellant/s

Versus

Sri Dipesh Chandak, son of Mahabir Pd. Chandak, 234/3A, AJC Bose Road,
FMC, Fortuna, 5th Floor, R.No. 414, Kolkata- 700020...

... .. Respondent/s

Appearance :

For the Appellant/s : Ms. Archana Shahi, Advocate

For the Respondent/s : Mr. Anshuman Singh, CGC
Mr. Sanat Kumar Singh, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

25 04-12-2023 1. We are told that a number of appeals were filed which were rejected by this Court on the ground of monetary limit as per the notification dated 08.08.2019, which is the litigation policy framed by the Central Government. As per the notification, the Department is disabled from filing any appeal to the High Court, the status of which are below the limit of Rs. 1 crore.

2. We see that in the present case also, in the case of the assessee, who is the sole respondent, as is seen from the various grounds of appeal, the objections are with respect to additions which totally would be less than Rs. 1 crore.

3. In such circumstances, we find no reason to



entertain the appeal and we dismiss it based on the litigation policy.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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