

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.315 of 2017

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The Principal Commissioner Of Income Tax I I, Patna and Anr
... .. Appellant/s

Versus

Infotica, Shop No. 4, Durga Vihar
... .. Respondent/s

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Appearance :
For the Appellant/s : Mrs. Archana Prasad, Sr. SC, Income Tax
Mr. Alok Kumar Shahi, Advocate
For the Respondent/s : Mr. Ajay Rastogi, Sr. Advocate
Mrs. Smriti Singh, Advocate

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

(Per: HONOURABLE THE CHIEF JUSTICE)

12 27-08-2024 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)

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