

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.112 of 2021

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Deputy Commissioner of Income Tax Central Circle- 1, Patna.

... .. Appellant/s

Versus

Ganga Carriers P Ltd. Room no. 319 or 307 Ashiana Towers, Exhibition Road, Patna.

... .. Respondent/s

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Appearance :

For the Appellant/s	:	Mrs. Archana Sinha, Sr. Advocate
For the Respondent/s	:	Mr. Ajay Kumar Rastogi, Sr. Advocate
		Ms. Smriti Singh, Advocate

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CORAM: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI
and
HONOURABLE MR. JUSTICE DR. ANSHUMAN
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI)

10 26-02-2026 It is submitted by the learned Senior Advocate on behalf of the appellant that the pecuniary value of this appeal does not exceed the permissible limit for which the Department files appeal, in other words, the instant appeal is valued at Rs. 1,75,13,269/- (Rupees One Crore Seventy Five Lakhs Thirteen Thousand Two Hundred and Sixty Nine) whereas appeals are filed when the value of the appeal is more than 2 crores.

2. Learned Advocate on behalf of the respondent has filed the relevant Circular No. 9 of 2024 passed by the Government of India, Ministry of Finance, Department of Revenue dated 17th September, 2024 where the monetary limit of appeals to be filed before the High Court is fixed at Rs. 2

crores.

3. Considering such position, he hold that this appeal is not maintainable before this Court.

4. Therefore, the instant appeal is dismissed.

5. Learned Advocate, on record, on behalf of the appellant is at liberty to take back the certified copy of the impugned judgment to use the same in pending appeals, if any in order to remove the defect.

6. The office is directed to do the needful on the prayer made by the learned Advocate on record on behalf of the appellant by replacing the certified copy of the judgment by a typed copy.

(Bibek Chaudhuri, J)

(Dr. Anshuman, J)

Jyoti Kumari/-

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