IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.763 of 2025

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Assistant Commissioner of Income Tax Circle - 4, Patna - 800001, Bihar

... ... Appellant/s

Versus

Kashyap Construction and developers, 503, Hariom Commercial Complex, new Dak Bunglow Road, Patna-800001, Bihar

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mrs. Archana Sinha, Sr. Adv. Sr. S.C. Income Tax Mrs. Shilpi Keshari, Advocate Mr. Alok Kumar Shahi, Advocate Ms. Nisha Kumari, Advocate Ms. Komal Raj, Advocate Mr. Akshat Arghya, Advocate Mr. Swarna Roy
For the Respondent/s	:	Mr. Mohit Agarwal, Advocate Mr. Rahul Kumar, Advocate Mr. Vikas Khanna, Advocate

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CORAM: HONOURABLE MR. JUSTICE SANJAY KUMAR SINGH
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE SANJAY KUMAR SINGH)

4 31-03-2026 Heard Mrs. Archana Sinha, learned Senior counsel for the appellant and learned counsel for the respondent.

2. The instant miscellaneous appeal under Section 260-A of the Income Tax Act, 1961, has been preferred against the order of the learned Income Tax Appellate Tribunal Patna Bench, Patna, dated 02.04.2025 passed in ITA No.716/Patna/2024 (Assessment Year 2015-16).

3. At the outset, learned counsel for the respondent submits that in view of the recent circular dated 17.09.2024 issued by the Government of India, Ministry of Finance,

Department of Revenue, Central Board of Direct Taxes, the monetary limit for filing an appeal before the High Court is Rs.20,000,000/-. In the instant case, the monetary limit is Rs.77,98,439/-, which is below Rs.20,000,000/-, hence the instant appeal preferred by the Income Tax Department is not maintainable.

4. In response, learned Senior counsel appearing on behalf of the appellant does not dispute the aforesaid submission as raised on behalf of the respondent and she submits that in view of the aforesaid circular dated 17.09.2024 (Annexure-R-2 to preliminary objection dated 25.03.2026 filed by the respondent), the instant appeal may be dismissed as withdrawn.

5. In view of the above, the instant miscellaneous appeal is dismissed as withdrawn.

6. All the pending interlocutory applications, if any, stand disposed off.

(Sanjay Kumar Singh , J)

(Sourendra Pandey, J)

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