

## **Commissioner of Income Tax Vs Shabbi @ Dr. Shabbi Alam, partner of Alam Nursing Home**

**Court:** Jharkhand High Court

**Date of Decision:** July 14, 2011

**Acts Referred:** Income Tax Act, 1961 " Section 260A

**Hon'ble Judges:** Prakash Tatia, Acting C.J.; Jaya Roy, J

**Bench:** Division Bench

**Final Decision:** Dismissed

### **Judgement**

@JUDGMENTTAG-ORDER

1. Learned Counsel for the Respondent has raised preliminary objection with respect to the maintainability of the present appeal on the ground of

monitory ceiling.

2. Learned Sr. counsel, Mr. B. Poddar drew our attention towards the instruction No. 2 of 2005 dated 24.10.2005 which came into force w.e.f.

31.10.2005 providing that any appeal u/s 260A of the Income Tax Act can only be filed by the Revenue if the tax effect is Rs. 4,00,000/- and

above and in this case, the tax effect is less than Rs. 4,00,000/-, hence, the instant appeal filed by the Revenue cannot be entertained and be

dismissed.

3. Learned Counsel for the Appellant submitted that the ceiling limit of Rs. 4,00,000/- came in the year 2005 and before that there was a ceiling

limit of Rs. 2,00,000/- by instruction No. 1979 dated 27.03.2000.

4. Be that as it may, since pecuniary involvement of the Revenue in this appeal is less than Rs. 4,00,000/-, therefore, the present appeal is

dismissed being not maintainable.