

**(2011) 07 JH CK 0134**  
**Jharkhand High Court**  
**Case No:** T.A. No. 42 of 2006

Commissioner of Income Tax

APPELLANT

Vs

Shabbi @ Dr. Shabbi Alam,  
partner of Alam Nursing Home

RESPONDENT

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**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

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**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.