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Date: 03/11/2025

(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

RESPONDENT

Nursing Home

Date of Decision: July 14, 2011

Acts Referred:

• Income Tax Act, 1961 - Section 260A

Citation: (2011) 07 JH CK 0134

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.