IN THE HIGH COURT OF JHARKHAND AT RANCHI

T.A. No. 48 of 2008

Commissioner of Income Tax ... ... Appellant

Versus

Md. Sayeed ... Respondent

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Appellant : Mr. Kumar Vaibhav, Sr. S.C.
Mr. Durgesh Agarwal, Advocate.

For the Respondent : Mr. Mahendra Kr. Chowdhary, Advocate
Mrs. D.P. Mishra, Advocate
Mr. Piyush Poddar, Advocate

<u>14/Dated: 01.04.2026</u>

1. Though the tax effect in this matter is less than Rs.2 crores but the learned counsel for the appellant points out that this is not an appeal under Section 260 (A) of the Income Tax Act but this is an appeal under the Wealth Tax Act.

2. The learned counsel for the respondent however, refers to Circular No. 03 of 2018 dated 11.07.2018 (as amended) to submit that the same principle will apply also in Wealth Tax appeals.

3. The learned counsel for the appellant seeks some time to obtain instructions.

4. Accordingly, we list this matter on 13th April, 2026.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

01.04.2026

APK/VK