IN THE HIGH COURT OF JHARKHAND AT RANCHI

Tax Appeal No.48 of 2008

Commissioner of Income Tax Central, Central Revenue Building, Beer Chand Patel Marg, P.O. G.P.O. P.S. Kotwali, Patna- 800001.

... Appellant

Versus

Md. Sayeed, behind Madhuban Market, Main Road, P.O. G.P.O. P.S. Hindpiri, Ranchi. ... Respondent

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

For the Appellant: Mr. Kumar Vaibhav, Sr. S.C.
For Respondent: Mr. Mahendra Kr. Chowdhary, Advocate.
Mrs. Darshana Poddar Mishra, Advocate
Mr. Manav Poddar, Advocate.

<u>15/Dated: 13.04.2026</u>

1. Heard learned counsel for the parties.

2. The tax effect in this appeal is less than Rs.2 crores. However, on the last occasion, we had adjourned the matter to enable the learned counsel for the parties to find out whether the CBDT circulars would apply to any tax matters.

3. Mr. Kumar Vaibhav, learned counsel for the appellant, fairly places before us Circular No. 5 of 2019 dated 5th February 2019, which provides that the CBDT circulars concerning Income Tax matters shall also apply to the tax appeals through extension of the circular to the wealth tax matters in a *mutatis mutandis* manner with modifications as prescribed in the circular itself.

4. Mr. Kumar Vaibhav did refer to the exception carved out in clause 3.1 (c) of the CBDT Circular No. 5 of 2024 dated 15.03.2024 to submit that the matter would come within the exceptions.

5. However, this Court, in case of Tax Appeal No. 68 of 2008 disposed of vide order dated 01.04.2026, following the earlier decision in ***Commissioner of Income Tax (Central) vs. M/s. Rungta Project Ltd.*** in ***Tax Appeal No. 27 of 2016*** disposed of on 25.02.2026, has

held that the exception will apply only prospectively though, the monetary limits prescribed would apply to the pending appeals.

6. Therefore, following the orders in **Tax Appeal No. 68 of 2008** and **Tax Appeal No. 27 of 2016**, we dispose of this appeal on the ground of low tax effect by keeping the question of law open.

7. Accordingly, this appeal is disposed of on the ground of low tax effect by keeping the question of law open. No costs.

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

(Rajesh Shankar, J.)

13.04.2026

N.A.F.R.

APK/Vedanti

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