

## आदेश पत्रक

मामला क्रमांक ..... सन् 200

विरुद्ध .....

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	<p align="center"><b>HIGH COURT OF CHHATTISGARH AT BILASPUR</b></p> <p align="center"><b>Coram: Hon' ble Shri Dharendra Mishra, &amp; Hon' ble Shri R.N. Chandrakar, JJ</b></p> <p align="center"><b><u>Tax Case No. 33 of 2007</u></b></p> <p><b>Appellant</b> Commissioner of Income Tax, Raipur. (CG).</p> <p align="center"><b>Vs.</b></p> <p><b>Respondent</b> Shri Vijay Kumar Puri, I.R.S. Commissioner of Central Excise (Appeal), Central Excise Building, Dhantari Road, Tikrapara, Raipur, CG.</p> <p align="center">(Income Tax Appeal U/s. 260-A of Income Tax Act, 1961)</p> <p><b>Present:</b></p> <p align="center">Shri S. Rajeshwar Rao, counsel for the appellant. Shri Shashank Dubey, Sr. counsel with Shri Neelabh Dubey, counsel for the respondent.</p> <p align="center"><b>Oral Order</b></p> <p align="center">(Passed on this 30<sup>th</sup> June, 2009)</p> <p><b><u>Per Dharendra Mishra, J.</u></b></p> <p>The appellant has preferred this appeal under Section 260-A of the Income Tax Act, 1961 (for short, "the Act") against the impugned order of the Income Tax Appellate Tribunal, whereby the appeal preferred by the appellant against the order of the Commissioner of the Income Tax (Appeals) as well as cross appeal preferred by the respondent/assessee has been dismissed.</p>	

[पीछे देखिये]

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Raju	<p>Shri Shashank Dubey, learned Sr. Counsel appearing for the respondent submits that the instant appeal is barred by limitation as the same has been preferred with delay of one day and no application for condonation of delay in filing the instant appeal has been filed. He further submits that the tax effect is less than the monetary limit of Rs.4,00,000/- as prescribed in Circular No.279 dated 24-10-2005 issued by the Central Board of Direct Tax and the same has come into force with effect from 31-10-2005.</p> <p>Learned counsel for the respondent further submits that as per law laid down by this court in the matter of Assistant Commissioner of Income Tax, Circle-1, Bhilai vs. S. Mahavir Prasad Verma (Tax Case (I.T.A.) No. 21 of 2007) decided on 16-6-2009, it has been held that the time limit prescribed under Section 260-A of the Act to file the appeal before the High Court is absolute and unextendable by court under Section 5 of the Limitation Act.</p> <p>Shri S. Rajeshwar Rao, learned counsel appearing for the appellant does not dispute the above proposition of law as well as fact.</p> <p>In view of the foregoing, the instant appeal is dismissed as barred by law of limitation.</p> <p style="text-align: center;">Sd/- Dhirendra Mishra Judge</p>	<p style="text-align: center;">Sd/- R.N. Chandrakar Judge</p>