

IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.479 of 2008

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Commissioner Income Tax (Central), Patna

.... .... Assessing Officer/Appellant

Versus

M/S Central Roller Flour Mill Pvt. Ltd., 234/3A, A.J.C. Bose Road, 5<sup>th</sup>  
Floor, FMC, Permanent Address-Fortuna, Calcutta-20

.... .... Assessee/Respondent

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With

Miscellaneous Appeal No.480 of 2008

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Commissioner Income Tax (Central), Patna

.... .... Assessing Officer/Appellant

Versus

M/S Central Roller Flour Mill Pvt. Ltd., 234/3A, A.J.C. Bose Road, 5<sup>th</sup>  
Floor, FMC, Permanent Address-Fortuna, Calcutta-20

.... .... Assessee/Respondent

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With

Miscellaneous Appeal No.481 of 2008

=====

Commissioner Income Tax (Central), Patna

.... .... Assessing Officer/Appellant

Versus

M/S Central Roller Flour Mill Pvt. Ltd., 234/3A, A.J.C. Bose Road, 5<sup>th</sup>  
Floor, FMC, Permanent Address-Fortuna, Calcutta-20

.... .... Assessee/Respondent

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With

Miscellaneous Appeal No.482 of 2008

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Commissioner Income Tax (Central), Patna

.... .... Assessing Officer/Appellant



Versus

M/S Central Roller Flour Mill Pvt. Ltd., 234/3A, A.J.C. Bose Road, 5<sup>th</sup>  
Floor, FMC, Permanent Address-Fortuna, Calcutta-20

.... Assessee/Respondent

With

**Miscellaneous Appeal No.484 of 2008**

Commissioner Income Tax (Central), Patna

.... Assessing Officer/Appellant

Versus

M/S Central Roller Flour Mill Pvt. Ltd., 234/3A, A.J.C. Bose Road, 5<sup>th</sup>  
Floor, FMC, Permanent Address-Fortuna, Calcutta-20

.... Assessee/Respondent

**Appearance :**

(In all Appeals)

For the Appellant : Mr. Harshwardhan Prasad, Advocate

Mr. Rishi Raj Sinha, Advocate

For the Respondent : Mr. D.V.Pathy, Advocate

**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE VIKASH JAIN**

ORAL ORDER

**(Per: HONOURABLE THE CHIEF JUSTICE)**

7. 31-10-2013

These Appeals under Section 260A of the Income Tax Act, 1961 are preferred by the Revenue, Commissioner of Income Tax (Central), Patna, against the respective judgment and order of the Income Tax Appellate Tribunal, Patna Bench in respect of several assessment years.

Matter at issue is the assessment of the gross profit during the relevant previous years. The matter at issue is a pure

question of fact.

The Appeals do not involve a question of law much less the substantial question of law.

Appeals are dismissed in limine.

**(R.M. Doshit, CJ)**

**(Vikash Jain, J)**

Pawan/Pravin