

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**Tax Appeal No. 6 of 2006**

Commissioner of Income Tax, Patna ... .. Appellant

Versus

Jyoti Vikash Hire Purchase & Leasing (P) Ltd., Ranchi

... .. Respondent

**With**

**Tax Appeal No.7 of 2006**

Commissioner of Income Tax (Central), Patna

... .. Appellant

Versus

Shri Raj Kumar Dhanuka

... .. Respondent

-----

**CORAM: HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD**

-----

For the Appellant : Mr. K.K. Jhunjunwala, Advocate  
(In both cases)

For the Respondent : Mr. Piyush Poddar, Advocate  
(In both cases)

-----

**Oral Order**

**22/Dated: 25.06.2020**

Let these matters be listed before the Bench which is in  
seisin of the subject matter.

**(Dr. Ravi Ranjan, C.J.)**

**(Sujit Narayan Prasad, J.)**