THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SMT. JUSTICE ANIS

I.T.T.A.M.P.No.149 of 2016
IN/AND
I.T.T.A No.664 of 2016

COMMON JUDGMENT: *(Per Hon'ble Sri Justice Sanjay Kumar)*

This appeal under Section 260A of the Income Tax Act, 1961, is presented by the Revenue seeking condonation of the delay of 2104 days in its representation *vide* I.T.T.A.M.P.No.149 of 2016. Para 2 of the supporting affidavit sets out the reasons for the delay.

Sri J.V. Prasad, learned counsel for Revenue, would however bring to our notice that the tax effect involved in this appeal is below the monetary limits fixed by the Central Board of Direct Taxes under Circular No.21 of 2015 dated 10.12.2015.

In that view of the matter, the appeal does not warrant consideration on merits.

We accordingly condone the delay in representation and dismiss the appeal on the ground that it does not meet the requirements of the Circular instructions issued by the Central Board of Direct Taxes. Liberty is however given to the Revenue to take appropriate steps if it is found hereinafter that the said instructions of the Central Board of Direct Taxes would not cover this matter. No order as to costs.

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SANJAY KUMAR, J

Date: 16.11.2016

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ANIS, J

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