

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

ITTAMP No.444 of 2015 IN ITTA.No.587 of 2016
AND
ITTA. No.587 of 2016

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

This appeal was filed with a delay of 1312 days in re-presentation which was condoned on payment of costs of Rs.1,500/- to the respondent within six weeks vide order dated 04.01.2016 passed by this Court in ITTAMP No.444 of 2015.

Ms. M. Kiranmayee, learned counsel representing Sri J.V. Prasad, learned Senior Standing Counsel for the Revenue, states that though a demand draft was obtained in the name of the respondent within time, it could not be served upon her within the time stipulated. Learned counsel further states that upon verification, it was found that the monetary limits fixed by the Central Board of Direct Taxes under Circular No.21 of 2015 dated 10.12.2015 are not satisfied in the present case.

In that view of the matter, we find no purpose served in insisting upon the payment of costs to the respondent at this stage as the appeal would not, in any event, survive for consideration on merits in view of the aforestated instructions of the Central Board of Direct Taxes.

The delay is accordingly condoned and the appeal is dismissed as not maintainable. In the event the Revenue finds hereinafter that the circular instructions would have no application to the present case in terms of its maintainability, liberty is given to take appropriate measures. No order as to costs.

SANJAY KUMAR, J

ANIS, J

Date:16.11.2016
GJ