

HIGH COURT OF CHHATTISGARH, BILASPUR**TAX Case (Income Tax Appeal) No. 13 of 2017**

- Assistant Commissioner Of Income Tax Circle-3(1) Raipur, Chhattisgarh

---- Appellant**Versus**

- Shri Santosh Jain Prop. Arihant Mining Company, Kusum Complex, Shankar Nagar, Raipur, Chhattisgarh

--- Respondent

For Appellant	:	Mr. Amit Chaudhari, Advocate
For Respondent	:	Mr. S. Rajeshwar Rao, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice**Hon'ble Shri Justice Sharad Kumar Gupta****Judgment on Board****Per Thottathil B. Radhakrishnan, Chief Justice****27.06.2017**

1. Learned Counsel for the Appellant-department submits that on the basis of the quantum involved, the subject matter of this appeal is below the monetary limits prescribed for prosecution of litigation in terms of the Circular No. 21/2015 issued by the Ministry of Finance, Department of Revenue, Central Board Direct Taxes. He also points out that the question of law raised has already been decided in a different case. We record this submission as well.
2. We close this case by permitting the appeal to be withdrawn for the aforesaid reasons.

Sd/-
(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-
(Sharad Kumar Gupta)
Judge