THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE GUDISEVA SHYAM PRASAD

ITTA.No.41 of 2002

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

This appeal by the Revenue under Section 260-A of the Income Tax Act, 1961 was filed in the year 2002. It is however represented by Smt.M.Kiranmayee, learned Standing Counsel for the Revenue, that the tax effect involved in the present appeal is below the monetary limit filed by the Central Board of Direct Taxes, under Circular No.21 of 2015 dated 10.12.2015.

That being so, this appeal does not deserve consideration on merits and is accordingly dismissed. However, it shall not preclude the Revenue from taking appropriate steps, if it is hereafter discovered that notwithstanding the monetary limit fixed by the CBDT, the matter would fall within the ambit of any of the exceptions enumerated in the aforesaid circular. Pending miscellaneous petitions shall also stand dismissed. No order as to costs.

SANJAY KUMAR, J

GUDISEVA SHYAM PRASAD, J

Date: 08.06.2017.
TJMR