

*THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE GUDI SEVA SHYAM PRASAD*

I.T.T.A.No.230 of 2017

JUDGMENT: (Per SK,J)

Sri J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, fairly states that the tax effect in this appeal is less than the monetary limits fixed by the Central Board of Direct Taxes under Circular No.21 of 2015 dated 10.12.2015.

The appeal therefore does not deserve consideration on merits and is accordingly dismissed on this short ground. 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.

Date: 12.06.2017

GJ



JUSTICE SANJAY KUMAR

JUSTICE GUDI SEVA SHYAM PRASAD