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

I.T.T.A.M.P.No.192 of 2017
IN/AND
I.T.T.A No.388 of 2017

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

This appeal under Section 260A of the Income Tax Act, 1961, is presented with a delay of 2335 days in its representation. I.T.T.A.M.P.No.192 of 2017 is filed by the revenue seeking condonation of this delay. Para 2 of the supporting affidavit sets out the reasons for the delay.

Learned standing counsel for Revenue would bring it 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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JUSTICE SANJAY KUMAR

Date: 01.06.2017

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JUSTICE GUDISEVA SHYAM PRASAD

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