HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

I.T.T.A.No.46 of 2001

JUDGMENT:

Sri J.V. Prasad, Learned Senior Standing Counsel for Income-tax, states that the tax dispute, involved in the present appeal, is only Rs.1,80,000/- which is far below the minimum limit stipulated in the CBDT circular of Rs.20,00,000/- to prefer appeal; and, therefore, the Appeal may itself be dismissed on this short ground.

This matter was referred to a third Judge in view of the difference in opinion between Justice S.R.Nayak and Justice S. Ananda Reddy. In the light of the submission of Sri J.V.Prasad, Learned Senior Standing Counsel for Income-tax, it is wholly unnecessary to express any view on the merits of the case.

The Appeal is dismissed on the short ground that the CBDT circular stipulates that the Department would not, except in certain circumstances, press for a hearing on the merits of Appeals where the disputed amount of tax is below the monetary limit of Rs.20,00,000/-. The Miscellaneous Petitions pending, if any, shall also stand disposed of. No order as to costs.

RAMESH RANGANATHAN, ACJ.

Date:15.12.2017.
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