

**The Hon'ble Sri Justice C.V.Nagarjuna Reddy**

**and**

**The Hon'ble Sri Justice Challa Kodanda Ram**

**ITTA No.598 of 2017**

**Date: 31.10.2017**

**Between:**

The Commissioner of Income Tax,  
Hyderabad

**... Appellant**

**and**

M/s.Andhra Bank Financial Service Ltd.,  
Hyderabad

**...Respondent**

**Counsel for the Appellant:**

**Mr.J.V.Prasad,**  
Senior Standing Counsel for Income Tax Dept.,

**The Court made the following:**



**Judgment:** (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This Appeal under Section 260-A of the Income Tax Act, 1961, is filed assailing Order, dated 18-01-2007, in ITA.No.05/H/2003, on the file of the Income Tax Appellate Tribunal, Bench B, Hyderabad.

At the hearing, Mr.J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, submitted that the value of the Appeal is below the monetary limits prescribed by Circular No.21/2015, dated 10-12-2015, issued by the Central Board of Direct Taxes and that, therefore, the Appeal is liable to be dismissed on that ground alone.

For the afore-mentioned reason, the Appeal is dismissed.

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(C.V.Nagarjuna Reddy, J)

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(Challa Kodanda Ram, J)

Dt: 31<sup>st</sup> October, 2017  
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