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

I.T.T.A.No.71 of 2003

JUDGMENT : (per Hon'ble Sri Justice Sanjay Kumar)

Sri B. Narasimha Sarma, learned 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.

2. 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 mater. No order as to costs.

SANJAY KUMAR, J

GUDISEVA SHYAM PRASAD, J

11.07.2017.
Msr

THE HON'BLE SRI JUSTICE SANJAY KUMAR
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