HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE M.S.K.JAISWAL

ITTAMP.No.667 of 2017

In/and

ITTA.No.680 of 2017

Date:27.12.2017

Between:

The Commissioner of Income Tax (Central),
Hyderabad.

.....Appellant

And:

Akula Nageswara Rao,
Prop. Karnakshi Bankers,
Amalapuram.

.....Respondent

Counsel for the appellant: Mrs. M.Kiranmayee
for Mr. J.V.Prasad
Senior Standing Counsel for IT Department

The Court made the following:

COMMON ORDER: (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy)*

ITTA.No.680 of 2017 is filed by the Revenue against order, dated 28.7.2009, in ITA.No.591/Vizag/2008 on the file of the Income Tax Appellate Tribunal, Visakhapatnam Bench, Visakhapatnam.

ITTAMP.No.667 of 2017 is filed for condonation of delay of 2,822 days in re-presenting ITTA.No.680 of 2017. In the view this Court is proposing to take, it is not necessary to deal with this application separately.

At the hearing, Mrs. M.Kiranmayee, learned counsel representing Mr. J.V.Prasad, learned senior Standing Counsel for Income Tax Department, has fairly submitted that the tax effect involved in the present appeal falls below the monetary limit specified by Circular No.21 of 2015, dated 10.12.2015, issued by the Central Board of Direct Taxes.

In view of the same, the appeal is dismissed only on that ground.

As a sequel, ITTAMP.No.667 of 2017 is disposed of as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE M.S.K.JAISWAL

27th December 2017
DR