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

ITTA No.21 of 2015

JUDGMENT: **(per SK, J)**

As the learned standing counsel for the Revenue would state that the tax effect in this appeal falls below the monetary limits fixed by the CBDT in Circular No.21 of 2015 dated 10.12.2015, it does not warrant consideration on merits.

The appeal is accordingly dismissed on this ground. This order shall however not preclude the Revenue from seeking reopening of the matter if it is found hereinafter that any of the exceptions provided in the aforestated Circular would have application.

No order as to costs.

SANJAY KUMAR, J

7th JUNE, 2017.

GUDISEVA SHYAM PRASAD, J

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