

THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE GUDI SEVA SHYAM PRASAD

I.T.T.A.No. 239 of 2016

JUDGMENT: (Per SK,J)

Smt. M. Kiranmayee, 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.

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 matter. No order as to costs.



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SANJAY KUMAR, J

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GUDI SEVA SHYAM PRASAD, J

27<sup>th</sup> June, 2017

KSM

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