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

and

The Hon'ble Sri Justice T.Amarnath Goud

I.T.T.A. No.708 of 2017

Dt: 21-11-2017

Between:

Prl.Commissioner of Income Tax,
Rajahmundry

….Appellant

and

Sri Pinnamaneni Parandhamaiah

….Respondent

Counsel for the Appellant: **Mr.J.V.Prasad,**
Sr.Standing Counsel for IT Dept.,

The Court made the following:

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

This Appeal is filed by the Revenue against Order, dated 30.06.2006, in IT(SS)A.No.9/Vizag/2004 on the file of the Income Tax Appellate Tribunal, 'SMC' Bench, Visakhapatnam.

A perusal of the order under appeal shows that the Tribunal has dismissed the appeal on the ground that its value is below the monetary limit prescribed in Circular No.21/2015 dated 10.12.2015, of the Central Board of Direct Taxes.

At the hearing, Mr.J.V.Prasad, learned Senior Standing Counsel for Income Tax Department, submitted that the value of the appeal is below the monetary limit of Rs.20 lakhs as prescribed by the Central Board of Direct Taxes in Circular No.21/2015, dated 10.12.2015.

As this Appeal does not fall within the exceptions indicated in Para 8 of the aforesaid Circular, the same is dismissed.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 21-11-2017
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