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

and

The Hon'ble Sri Justice T.Amarnath Goud

I.T.T.A. No.707 of 2017

Dt: 22-11-2017

Between:

Prl.Commissioner of Income Tax,
Rajahmundry

....Appellant

and

Sri Kavivarapu Venu

....Respondent

Counsel for the Appellant: **Mr.B.Narasimha Sarma, 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 18.02.2016, in ITA.No.658/Vizag/2013 on the file of the Income Tax Appellate Tribunal, Visakhapatnam 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.

Mr.B.Narasimha Sarma, learned Senior Standing Counsel for Income Tax, submitted that the case involved Revenue audit objection, which falls within the exception of Para 8(c) of the said Circular. He has, however, fairly conceded that the departmental representative, who appeared for the Revenue before the Tribunal, did not raise this ground.

In our opinion, whether the case involves Revenue audit objection or not was a verifiable fact, which was not raised before the Tribunal on behalf of the Revenue, and therefore, this Appeal cannot be entertained under Section 260A of the Income Tax Act, 1961, on that ground.

For the afore-mentioned reasons, the Appeal is dismissed.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 22-11-2017
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