

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

and

The Hon'ble Sri Justice T.Amarnath Goud

I.T.T.A. No.711 of 2017

Dt: 21-11-2017

Between:

The Commissioner of Income Tax,
Vijayawada

....Appellant

and

Ratna Constructions
Vijayawada

....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 against Order, dated 13-12-2013, in ITA.No.370/Viz/2011 on the file of the Income Tax Appellate Tribunal, Visakhapatnam Bench, Visakhapatnam.

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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