Court No. - 35

Case :- INCOME TAX APPEAL No. - 284 of 2016

Appellant :- Principal Commissioner Of Income Tax Ii Agra
Respondent :- M/S. Gupta H.C. Overseasi Pvt. Ltd.
Counsel for Appellant :- Manu Ghildyal,Praveen Kumar
Counsel for Respondent :- Kamlendra Singh Jadaun

Hon'ble Bharati Sapru,J.
Hon'ble Piyush Agrawal,J.

Shri Manu Ghildyal, learned counsel for the appellant states that the tax effect involved in this appeal is below the monetary limit.

This appeal is, therefore, dismissed as not maintainable in view of the Circular No.3 of 2018 of F. No.279/Misc.142/2007-ITJ(Pt.), Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes dated 11.07.2018.

Order Date :- 31.1.2019
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