Court No. - 35

Case :- INCOME TAX APPEAL No. - 171 of 2014

Appellant :- Commissioner Of Income Tax Agra
Respondent :- M/S Gupta Overseas
Counsel for Appellant :- Praveen Kumar
Counsel for Respondent :- Kamlendra Singh Jadaun,B.P. Singh Dhakray,Shakti Singh Dhakray

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

Shri Praveen Kumar, learned counsel for the department 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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