Court No. - 35

Case :- INCOME TAX APPEAL No. - 144 of 2015

Appellant :- Assistant Commissioner Of Income Tax
Respondent :- M/S Hans Metals Pvt. Ltd.
Counsel for Appellant :- S.S.C. I.T.,Piyush Agrawal
Counsel for Respondent :- Ashok Trivedi

Hon'ble Bharati Sapru,J.
Hon'ble Rohit Ranjan Agarwal,J.

Heard Sri Praveen Kumar, learned Counsel for the appellant and Sri Ashok Trivedi, learned Counsel for the assessee.

Learned counsel for the assessee states that in view of the new circular issued by the Government of India, the tax effect involved in this appeal is below monetary limit.

This appeal is, therefore, dismissed as not maintainable in view of the Circular No.17/2019 of F.No.279/Misc.142/2007-ITJ(Pt.), dated 8.8.2019 Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes Judicial Section.

Order Date :- 26.8.2019
S.P.