

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5186 OF 2015

THE COMMISSIONER OF INCOME TAX-8

Appellant(s)

Versus

M/S N.S.N. JEWELLERS PRIVATE LIMITED

Respondent(s)

J U D G M E N T

KURIAN, J.

1. We have heard learned counsel for the parties.
2. Delay condoned.
3. Since the tax effect is below Rs.25,00,000/- (rupees twenty five lacs only) at the time of filing of the civil appeal, in view of the circular issued by the Central Board of Direct Taxes, this civil appeal is dismissed.
4. However, the question of law is kept open.
5. I.A. No.2 of 2016 - for direction is disposed of.

.....J.
(KURIAN JOSEPH)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi,
March 14, 2016