## NON REPORTABLE

# 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)

#### JUDGMENT

#### 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.

(KURIAN JOSEPH)

New Delhi, March 14, 2016