

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1788 & 1789/Mds/2008

निर्धारण वर्ष / Assessment Years : 2004-05 & 2005-06

The Deputy Commissioner of
Income Tax,
Central Circle IV(2),
Chennai - 600 034.

v. Smt. Leelabai,
No.70, GNT Road,
Red Hills, Chennai - 600 052.

(अपीलार्थी/Appellant)

PAN : AAAPL 8365 K

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Dr. Milind Madhukar Bhusari, CIT

प्रत्यर्थी की ओर से/Respondent by : Dr. Anita Sumanth, Advocate

सुनवाई की तारीख/Date of Hearing : 31.12.2015

घोषणा की तारीख/Date of Pronouncement : 01.01.2015

आदेश /ORDER

PER N.R.S. GANESAN, JUDICIAL MEMBER:

These appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals)-I, Chennai, both dated 14.05.2008. We heard both the appeals together and disposing of the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in these cases is less than ₹10 lakhs. The CBDT in its Circular No.21/2015 dated 10.12.2015 instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹10 lakhs. This Tribunal is of the considered opinion that this Circular of CBDT is binding on the officers of the Department. Therefore, the Revenue cannot proceed further in these appeals. Accordingly, these appeals stand dismissed.

3. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on 1st January, 2016 at Chennai.

sd/-
(ए. मोहन अलंकामणी)
(A. Mohan Alankamony)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 1st January, 2016.
Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | |
|---|--------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent |
| 3. आयकर आयुक्त (अपील)/CIT(A)-I, Chennai | |
| 4. आयकर आयुक्त/CIT, Central-I, Chennai | |
| 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |