

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्री चंद्र पूजारी, लेखा सदस्य एवं श्रीजी. पवन कुमार, न्यायिक सदस्यकेसमक्ष

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SHRI G. PAVAN KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No.1790/Mds/2015

निर्धारण वर्ष /Assessment year : 2008-09

The Income Tax Officer,
Ward No.2
Nagapattinam

Vs. Smt. S. Mohanapriya,
No.41, Annapillai Street,
Velankanni

(अपीलार्थी/Appellant)

**[PAN CBXPM 6348D]
(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri. A.V. Sreekanth, IRS, JCIT
: None

सुनवाई की तारीख/Date of Hearing

: 17-02-2016

घोषणा की तारीख /Date of Pronouncement

: 19-02-2016

आदेश / ORDER

PER G. PAVAN KUMAR, JUDICIAL MEMBER:

The appeal filed by the Revenue is directed against order of the Commissioner of Income-tax (Appeals)-2, Tiruchirapalli in ITA No.139/2014-15/CIT(A)/TRY, dated 19.05.2015 for the assessment year 2008-2009 passed u/s.143(3) r.w.s.147 and 250 of the Income Tax Act, 1961 (herein after referred to as 'the Act').

2. At the time of hearing, none appeared on behalf of the assessee and we decided to proceed the case on merits and heard the submissions of Id. Departmental Representative. The Id. Departmental Representative fairly conceded that tax effect in this appeal is ₹8,52,525/- which is less than monetary limit of ₹ 10,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No.21/2015, Dated 10th December, 2015. Being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹10,00,000/- in this appeal. Accordingly, Revenue appeal is dismissed as un-admitted.

3. In the result, the appeal of the Revenue is dismissed

Order pronounced on Friday, the 19th day of February, 2016, at Chennai.

Sd/-

(चंद्र पूजारी)

(CHANDRA POOJARI)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जी. पवन कुमार)

(G. PAVAN KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated:19.02.2016

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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