

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**" C " BENCH, CHENNAI**

श्री चंद्र पूजारी, लेखा सदस्य एवं  
श्री एस. एस. गोदारा, न्यायिक सदस्य के समक्ष

BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER &  
SHRI S.S. GODARA, JUDICIAL MEMBER

आयकर अपील सं./ **I.T.A. No.2939/Mds/2014**  
(निर्धारण वर्ष / Assessment Year : 2009-2010)

Income Tax Officer,  
Corporate Ward -2 (2),  
Chennai 600 034.

M/s. G.V. Foundations P. Ltd  
Vs New No.101, First Avenue,  
Indira Nagar,  
Adyar,  
Chennai 600 020.

(अपीलार्थी/Appellant)

[PAN:AABCG5826C]  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri. A.V. Sreekanth, IRS, JCIT.  
प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख/Date of hearing : 09.03.2015  
घोषणा की तारीख /Date of Pronouncement : 09.03.2015

**आदेश / O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER**

This appeal by the Revenue is directed against the order dated  
11-07-2014 passed by the CIT(A)-II, Chennai for the assessment year  
2009-2010.

2. The crux of the ground of the Revenue is rental income derived by the assessee is to be assessed as "income from House Property". None appeared for the assessee. We take up the case to decide on merits after hearing the Id. Departmental Representative. We have gone through the case records. As seen from the order of CIT(A), the tax effect from this appeal is ₹2,69,648/- which is less than monetary limits fixed by the CBDT to file appeal by the Revenue as per CBDT circular No.5/2014, dated 10<sup>th</sup> July, 2014 wherein the monetary limit fixed at ₹4,00,000/- to file appeal before the Tribunal. Being so, the Revenue authorities are precluded from filing of appeal in this case. Accordingly, this appeal is dismissed as non-admitted.

3. In the result, the Revenue's appeal No.ITA 2939/Mds/2014 is dismissed.

Order pronounced in the open court at the time of hearing on Monday, the 9<sup>th</sup> of March, 2015 at Chennai.

Sd/-

(एस. एस. गोदारा)

(S.S. GODARA)

न्यायिक सदस्य/ JUDICIAL MEMBER

चेन्नई/Chennai.

दिनांक/Dated:09.03.2015.

**KV**

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant 2. प्रत्यर्थी/ Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF.

Sd/-

(चंद्र पूजारी )

(CHANDRA POOJARI)

लेखा सदस्य/ ACCOUNTANT MEMBER

