

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री डि.एस. सुन्दर सिंह, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.444, 445, 446 & 447/Mds/2017

निर्धारण वर्ष / Assessment Years : 2009-10 to 2012-13

The Assistant Commissioner of
Income Tax,
Central Circle,
Aaykar Bhavan, Gandhi Road,
Salem – 7.

v. Shri B. Nagarathinam,
D No.9, VOC Nagar,
No.2, Krishna Theatre Road,
Rasipuram.

PAN : ABEPN 9815 D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

सुनवाई की तारीख/Date of Hearing : 19.04.2017

घोषणा की तारीख/Date of Pronouncement : 19.04.2017

आदेश / O R D E R

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

These appeals of the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals)-18, Chennai, dated 30.11.2016 and pertain to assessment years 2009-10 to 2012-13.

2. On hearing the Ld. Departmental Representative, we find that the tax effect involved in all the four assessment years 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, the appeals of the Revenue are dismissed.

Order pronounced in the open court on 19th April, 2017 at Chennai.

sd/-

(डि.एस. सुन्दर सिंह)

(D.S. Sunder Singh)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 19th April, 2017.

Kri.

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | |
|---|--------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent |
| 3. आयकर आयुक्त (अपील)/CIT(A)-18, Chennai-34 | |
| 4. Principal CIT, Central-2, Chennai | |
| 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |