

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'D' BENCH, CHENNAI

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

श्री चंद्र पूजारी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.130, 131, 132, 133 & 134/Mds/2017

निर्धारण वर्ष / Assessment Years : 2007-08 to 2011-12

The Assistant Commissioner of  
Income Tax,  
Central Circle – 2(3),  
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. Smt. Ritika Rai,  
No.5, Ethiraj Lane,  
Egmore Chennai - 600 008.

PAN : AEAPR 4941 M

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri R. Durai Pandian, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri D. Anand, Advocate

सुनवाई की तारीख/Date of Hearing : 09.03.2017

घोषणा की तारीख/Date of Pronouncement : 09.03.2017

### **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)-18, Chennai, dated 25.10.2016 and pertain to assessment years 2007-08 to 2011-12.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in this case 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, all these appeals stand dismissed.

3. In the result, all the appeals of the Revenue stand dismissed.

Order pronounced in the open court on 9<sup>th</sup> March, 2017 at Chennai.

sd/-  
(चंद्र पूजारी)  
(Chandra Poojari)  
लेखा सदस्य/Accountant Member

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

चेन्नई/Chennai,  
दिनांक/Dated, the 9<sup>th</sup> March, 2017.  
Kri.

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.