

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' 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 No.2025/Mds/2015

निर्धारण वर्ष / Assessment Year : 2008-09

The Assistant Commissioner of
Income Tax,
Circle – I,
Tuticorin.

(अपीलार्थी/Appellant)

v. M/s Susee Auto Limited,
109/6A, Ettayapuram Road,
Tuticorin.

PAN : AACCS 5276 R

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Sh. A.B. Koli, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri V.S. Jayakumar, Advocate

आयकर अपील सं./ITA No.2024/Mds/2015

निर्धारण वर्ष / Assessment Year : 2006-07

The Assistant Commissioner of
Income Tax,
Corporate Circle 2(1),
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Four M Maritimr Pvt. Ltd.,
Buhari Towers, Ground floor,
No.4, Moores Road,
Chennai - 600 006.

PAN : AAACF 6163 E

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Sh. A.B. Koli, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

आयकर अपील सं./ITA No.2028/Mds/2015
निर्धारण वर्ष / Assessment Year : 2010-11

The Income Tax Officer,
Non Corporate Ward 7(5),
Chennai - 600 034.

v. Shri G. Subbulakshmi,
137A, A-1 Block, 1st Street,
Anna Nagar West,
Chennai - 600 040.

(अपीलार्थी/Appellant)

PAN : AAUPS 5920 P
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Sh. A.B. Koli, JCIT

प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of Hearing : 17.12.2015

घोषणा की तारीख/Date of Pronouncement : 17.12.2015

आदेश /O R D E R

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

All the three appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals) and relate to three different assesseees.

2. On hearing Ld. Departmental Representative, we find that the tax effect in all the three appeals 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 all these appeals. Accordingly, all the three appeals are dismissed.

3. In the result, all the three appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 17th December, 2015 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 17th December, 2015.

Kri.

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.