

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'C' 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 No.1298/Mds/2016

निर्धारण वर्ष / Assessment Year : 1998-99

The Deputy Commissioner of  
Income Tax,  
Corporate Circle 6(2),  
Chennai - 600 034.

v. M/s Sundaram Clayton Ltd.,  
"Jayalakshmi Estates",  
29 (Old No.8), Haddows Road,  
Chennai - 600 006.

(अपीलार्थी/Appellant)

PAN : AAACS 4920 J

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri A.V. Sreekanth, JCIT

प्रत्यर्थी की ओर से/Respondent by : Sh. Saroj Kumar Parida, Advocate

सुनवाई की तारीख/Date of Hearing : 26.10.2016

घोषणा की तारीख/Date of Pronouncement : 26.10.2016

### **आदेश /O R D E R**

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

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals) – 15, Chennai, dated 10.02.2016 and pertains to assessment year 1998-99.

2. When the appeal was taken up for hearing, Sh. Saroj Kumar Parida, the Ld.counsel for the assessee, submitted that the tax

effect involved in the subject matter before this Tribunal is less than ₹10,00,000/-. Therefore, in view of the circular issued by the CBDT, the appeal is not maintainable before this Tribunal. Sh. A.V. Sreekanth, the Ld. Departmental Representative, also very fairly conceded that the tax effect involved is less than ₹10,00,000/-. Therefore, this Tribunal is of the considered opinion that in view of the circular of the CBDT instructing its officers not to file an appeal before this Tribunal wherever, the tax effect is less than ₹10,00,000/-, the appeal filed by the revenue is not maintainable before this Tribunal.

Order pronounced in the open court on 26<sup>th</sup> October, 2016 at Chennai.

sd/-  
(डि.एस. सुन्दर सिंह)  
(D.S. Sunder Singh)  
लेखा सदस्य/Accountant Member

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

चेन्नई/Chennai,  
दिनांक/Dated, the 26<sup>th</sup> October, 2016.  
Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |   |                          |
|---|--------------------------|
| 1. अपीलार्थी/Appellant                      | 2. प्रत्यर्थी/Respondent |
| 3. आयकर आयुक्त (अपील)/CIT(A)-15, Chennai-34 |                          |
| 4. आयकर आयुक्त/CIT-6, Chennai-34            |                          |
| 5. विभागीय प्रतिनिधि/DR                     | 6. गार्ड फाईल/GF.        |