

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

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री अब्राहम पी. जॉर्ज, लेखा सदस्य के समक्ष।
[BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. No.1425/Mds/.2016
निर्धारण वर्ष /Assessment year : 2009-2010

The Assistant Commissioner of Income Tax,
Corporate Circle 2(1)
Chennai 600 034. **Vs.** M/s. Gem Granites Private
Limited,
No.76, Cathedral Road,
Chennai 600 086.

(अपीलार्थी/Appellant)

[PAN AAACG 2521M]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri. A.V. Sreekanth, IRS, JCIT.
प्रत्यर्थी की ओर से /Respondent by : Shri. P. Senthil Kumar, Advocate
सुनवाई की तारीख/Date of Hearing : 15-11-2016
घोषणा की तारीख /Date of Pronouncement : 23-11-2016

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

This appeal of the Revenue is directed against an order dated 15.03.2016 of the Commissioner of Income-tax (Appeals)-6, Chennai.

2. Ld. Counsel for the assessee at the outset pointed out that tax effect in this case was less than ₹10,00,000/- and by virtue of CBDT Circular No.21/2015, dated 10.12.2015, the appeal will not lie.

3. The Id. Departmental Representative fairly agreed that disallowance deleted by the Id. Commissioner of Income Tax (Appeals) in the appeal of the assessee was ₹12,28,135/- and tax effect thereof was less than the tax effect.

4. We have considered the rival contentions and perused the orders of the authorities below. The Id. Commissioner of Income Tax (Appeals) has confirmed disallowance of ₹12,92,385/- out of total disallowance of ₹25,20,520/-. The amount of disallowance deleted came to ₹12,28,135/-. By virtue of Circular No.21/2015, dated 10.12.2015, the appeal of the Revenue would not lie before this Tribunal since the tax effect is less than ₹10,00,000/-.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced on Wednesday, the 23rd day of November, 2016, at Chennai.

Sd/-

(एन.आर.एस. गणेशन))

(N.R.S. GANESAN)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated:23rd November, 2016

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)

5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF